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The House of Lords.

THE ENERGY of the Lord Chancellor has recently been directed to the despatch of business in the hearing of appeals in the House of Lords, and we are informed that the Peers, instead of adjourning at 3.45 in the afternoon, according to the practice which has prevailed for years, have now selected this time for the delivery of judgments in cases which have been previously argued. In consequence of this change of procedure, the sittings of the House in the week ending the 10th of December were prolonged till after 5 p.m. The House of Lords has always secured the regard of the legal profession owing to the dignity and patience with which the arguments of counsel are received. It has, of course, been strengthened by the addition of four permanent Lords of Appeal; its sittings have been prolonged, and it is rumoured that further changes for the accommodation of suitors are contemplated; and it is by no means the least of the privileges of those who argue cases in the highest judicial tribunal of this country that they are furnished with a printed statement of the facts and evidence which are the basis of the appeal. This is in striking contrast to the procedure in the Royal Courts of Justice, where delay and difficulty are often experienced by the Lords Justices in ascertaining the facts of a case which is brought before the Court of Appeal.

Dundas of Arniston.

EXAMPLES are not wanting in England of a judge having a judge for his son. We have indeed at the present day a judge whose father and grandfather both occupied seats on the bench. We are reminded, however, by the recent death of Sir ROBERT DUNDAS of Arniston that during no less than five generations his ancestors were judges of the Court of Session in Scotland. Sir JAMES DUNDAS of Arniston was appointed in 1662 one of the Senators of the College of Justice as Lord ARNISTON. His son ROBERT (titular Lord ARNISTON) was appointed judge of the Court of Session in 1689, and filled the office for thirty-seven years, His son ROBERT, Solicitor-General and Lord Advocate, became a judge of the Court of Session in 1737, and assumed the titular designation of Lord ARNISTON, and afterwards succeeded to the presidency of the court. He was followed by his son ROBERT,

Solicitor-General and Lord Advocate, and Lord President of the Court of Session in 1760. His eldest son ROBERT became Lord Chief Baron of the Exchequer in Scotland, after filling the offices of Solicitor-General and Lord Advocate. Sir Bernard Burke's Peerage, after noting that the Chief Baron was the fifth successive head of his family who had risen to the bench of the Supreme Court of his country, adds the observation: "This seems to be without a parallel." We cannot think that even the United States can furnish an instance to be compared with it.

Income Tax upon Interest Received in Great Britain from Foreign Securities.

A LETTER which recently appeared in the *Times* contained the statement that within the last few months several millions had been remitted from Great Britain for the purchase of Japanese securities, and that the bonds received in exchange for the money would remain in safe custody in Japan. This letter has been followed by another in one of the financial periodicals in which it is affirmed that the real reason why these bonds are being sent by their owners to Japan is to enable the latter to evade the tax collectors in this country by making a false declaration of their real income, and that they contend that if the coupons are re-invested in Japan as they fall due, instead of being remitted to England, they cannot be regarded as income subject to taxation. The writer goes on to suggest that an Act should be passed making it a criminal offence for any person resident in Great Britain to wilfully omit to disclose the income which he derives from securities deposited abroad. It is unnecessary to say that we have not the slightest sympathy with those who fraudulently conceal the amount of the income which they receive in this country, and thereby increase the burden upon those who are more scrupulous in their dealings with the Government. But our judges have always recognized the legal and the moral right of every man to dispose of his property, if he can, in a way which does not expose it to be taxed under the existing system of taxation. The question, as it appears to us, is whether the income from these Japanese investments is ultimately received by the investor in the United Kingdom? So long as the money representing this income remains abroad, we have great difficulty in seeing that there has been a receipt by the investor within the meaning of the Income Tax Acts.

Equitable Execution by Appointment of a Receiver.

WE COMMENTED on the decision in *Edwards & Co.* v. *Picard* at the time when it was given (53 SOLICITORS' JOURNAL, 730), but the appearance of the case in the current Law Reports (1909, 2 K. B. 903) makes it worth while to recur to the protest made by MOULTON, L.J., the dissentient member of the court—VAUGHAN WILLIAMS and BUCKLEY, L.JJ., constituting the majority—against the restriction which has been placed by the authorities on the words "just and convenient" in section 25 (8) of the Judicature Act, 1873. In *Edwards & Co.* v. *Picard* the question was whether a receiver of profits of patents would be appointed by way of equitable execution. Now under the practice of the old Court of Chancery an appointment by way of equitable execution was only made where legal execution would have been possible but for some impediment which rendered it fruitless; and this was shewn by the fact that the plaintiff, before he applied for a receiver, had to sue out an *elegit*. If there were legal impediments to enforcing the *elegit*, then the receiver would be appointed; but it was essential that the property should be such as, but for the legal impediments, would have been the proper subject of legal execution. Since the Judicature Acts the procedure for obtaining the appointment of a receiver has been simplified, but it has been held that the jurisdiction to make the appointment has not been enlarged, and that it will only be made in cases where a receiver by way of equitable execution would have been appointed before the Judicature Acts: *Holmes* v. *Millage* (1893, 1 Q. B. 551). This excludes the appointment in the case of a patent, at any rate if—as in the present case—it is not actually producing revenue. At first sight, this seems to be in conflict with the words of section 25 (8), which enable a receiver to be appointed "in all cases in which it shall appear to the court to be just or convenient"; and undoubtedly the Court of Appeal in *Holmes* v. *Millage* placed a restriction on the natural meaning of the words. "Just or convenient" are as wide as possible; there is no reference to the previous practice of the Court of Chancery; and as MOULTON, L.J., pointed out in the present case, it would have been unnecessary to use them if the intention was only to preserve the previous jurisdiction. His protest is of no immediate effect, and the policy of *Holmes* v. *Millage* has been affirmed by the majority of the court in *Edwards & Co* v. *Picard*. But a protest, though not immediately effectual, may serve a useful end when the courts decline wide powers for the furtherance of justice conferred on them by the Legislature.

Effect of Relief from Forfeiture on Underlease.

AN INTERESTING decision as to the effect upon an underlease of relief against forfeiture of the head lease granted under section 14 of the Conveyancing Act, 1881, has been given by DARLING, J., in *Dendy* v. *Evans* (1909, 2 K. B. 894). Forfeiture and surrender, of course, differ entirely as to their effect on sub-leases. Forfeiture of a head-lease puts an end to a sub-lease, but surrender takes effect subject to the rights of the sub-lessee (*Great Western Railway* v. *Smith*, 2 Ch. D., p. 253). But in the event of relief being granted against the forfeiture, does this restore the underlease as well as the forfeited lease? In *Dendy* v. *Evans* (*supra*) the forfeiture was for breach of a covenant to repair, and the lessor had brought an action to enforce the forfeiture. The commencement of procedings for this purpose operates as a final election to determine the term (*Jones* v. *Carter*, 15 M. & W. 718), so that, apart from the relief, there was no question of the lease being gone, and with it the underlease. Relief against forfeiture is granted under different statutory provisions according as the forfeiture is for non-payment of rent, or for some other reason, as breach of covenant to repair. Relief against forfeiture for non-payment of rent was obtainable in equity subject to the provisions of section 212 of the Common Law Procedure Act, 1852, and by section 1 of the Common Law Procedure Act, 1860, similar jurisdiction was conferred on courts of common law. Section 212 provided that, on the relief being granted, the lessee should hold the demised lands, "according to the lease thereof made, without any new lease." This is a declaration that the original lease remains in force, and it seems to follow that a sub-lease, which was determined by the forfeiture, is also to be treated as revived. Section 14 of the Conveyancing Act, 1881, does not contain any corresponding words, but it gives the court a discretion as to granting relief, and if relief is granted, it may be granted on terms. In the present case relief was granted against the forfeiture for non-repair, and the order adopted the words of the Common Law Procedure Act, 1852. The lessee was to "hold the demised premises according to the said lease without any new lease." Such words, perhaps, in an order are not operative as regards the rights of third parties, and DARLING, J., does not seem to have relied upon them. But upon principle he held that relief against forfeiture carries with it the result that the lease is to be treated as never having been forfeited. "The word 'relief' carries with it the meaning that the forfeiture is deemed not to have taken place at all." Consequently the underlease is not affected, and in the present action a claim for rent accruing under the underlease since the forfeiture, which was defended on the ground that the underlease was at an end, was held to be enforceable.

Debenture-holders and Licences Compensation.

IN THE recent case of *Re Bentley's Yorkshire Breweries (Limited)* (1909, 2 Ch. 609) WARRINGTON, J., followed the wide construction of a debenture trust deed adopted by KEKEWICH, J., in *Dawson* v. *Braime's Tadcaster Breweries* (1907, 2 Ch. 359), in order to allow money received as compensation for extinguished licences to be treated as though it had arisen upon a sale. The interest of debenture-holders in respect of compensation paid under the Licensing Act, 1904, has already been the subject of a series of decisions. In *Law Guarantee, &c., Society* v. *Mitcham, &c. Brewery Co.* (1906, 2 Ch. 98) it was held that the compensation formed part of the assets specifically charged by the debentures, and was not subject merely to the floating charge thereby created. The question whether it could be used as though it were money

arising from a sale arose in *Noakes* v. *Noakes & Co.* (*Limited*) (1907, 1 Ch. 64), but it was not necessary for the decision. The debenture trust deed also provided for the application of money arising from the settlement of controversies in relation to the mortgaged premises, and NEVILLE, J., held that the compensation was money arising in this way. But in *Dawson* v. *Braime's Tadcaster Breweries* (*supra*) these additional words did not occur, and KEKEWICH, J., had to decide whether such money arose under a clause empowering the trustees to "sell and convert, or to concur in selling or converting, all or any of the mortgaged premises." KEKEWICH, J., in order to avoid a *casus omissus*, held that it did, and WARRINGTON, J., has adopted the same view. He said, indeed, that he was bound by it, but that, of course, is not so. Judges of the Chancery Division are, as we have before had occasion to point out, not bound by each other's decisions, and if they were, there would be an end to a healthy source of difference of opinion. But this question aside, it is quite clear that there is no sale in fact, and it is not clear that the court, for the sake of a temporary convenience to the parties, is justified in placing on words a *cy-près* construction. In cases under the Stamp Act the expression "conveyance on sale" has been strained for the purpose of bringing money into the Exchequer, but we believe that there has always been both a consideration and a transfer of property. In the case of the extinction of licences there is a consideration, but no transfer, and one essential element of a sale is absent. In other cases of construction the court is found adhering to the actual meaning of words with great strictness. What is to be the distinction between cases where the ordinary rules of construction are to be applied, and cases where they are to be strained to include matters for which the draftsman has not provided. Why, for instance, cannot a similar benevolent construction be given to a limitation "in fee" where the fee simple is obviously intended to pass: *Re Ethel and Mitchell's Contract* (1901, 1 Ch. 945)? We mention this as an instance of extreme and quite unnecessary strictness of construction. But what the advising lawyer requires to know is when the construction is going to be strict and when it is going to be loose.

Construction of Deceased Wife's Sister Marriage Act, 1907.

AT THE end of last week the Court of Appeal delivered judgment in *Rex* v. *Dibdin, Ex parte Thompson* (*Times*, December 13th), upholding the decisions of the Divisional Court and the Arches Court to the effect that Canon THOMPSON had not been justified in refusing to administer the Holy Communion to Mr. and Mrs. BANISTER; the substantial ground of the refusal being that Mrs. BANISTER was the sister of Mr. BANISTER'S deceased wife. Mr. and Mrs. BANISTER were resident, and apparently domiciled, in England prior to August, 1907. On the 12th of August, 1907, they were married in Canada, where marriage with a deceased wife's sister is valid, and had they been actually domiciled in Canada, the marriage would have been valid in England by virtue of the Colonial Marriages (Deceased Wife's Sister) Act, 1906. On the 28th of August, 1907, the Deceased Wife's Sister Marriage Act, 1907, became law, and subsequently to the 28th of August Mr. and Mrs. BANISTER returned to England. Section 1 of the Act of 1907 enacts that "no marriage heretofore or hereafter contracted between a man and his deceased wife's sister, within the realm or without, shall be deemed to have been, or shall be, void or voidable as a civil contract by reason only of such affinity." Mr. and Mrs. BANISTER claimed, therefore, by virtue of this retrospective enactment, to be lawful man and wife in England, and as such to be entitled to be admitted to Holy Communion in their parish church. Canon THOMPSON, however, "repelled" them, and insisted, in effect, that their marriage was not one that the Church should recognize, and that they were, in a technical sense, "open and notorious evil livers" within the meaning of the rubric in the Communion service. The substantial question in the litigation was whether, having regard to the words "as a civil contract" in section 1 of the Act of 1907, Mr. and Mrs. BANISTER'S marriage was legally valid for all purposes, or whether, in the eye of the church and ecclesiastical law, it was, notwithstanding the Act of 1907, to be considered as incestuous and void. Both the Arches Court and the Divisional Court of the King's Bench Division had taken the view that the Act of 1907 made the marriage legal and valid for all purposes connected with the present case, and the Court of Appeal now took the same view. Separate judgments were delivered by the Master of the Rolls and FLETCHER MOULTON and FARWELL, L.JJ. All three judges were unanimous in holding that the words "as a civil contract" in section 1 could not be construed so as to make marriages with a deceased wife's sister valid for civil purposes only and not for ecclesiastical purposes, but that such marriages were made valid for all purposes whatsoever—subject, of course, to the express provisions of the validating Act. Thus it was held to be a necessary consequence of the Act of 1907 that the provisions of the statutes of HENRY VIII. and Lord LYNDHURST'S Act, which prohibited these marriages, were now repealed.

Incidental Points in *Rex* v. *Dibdin*.

INCIDENTALLY, observations were made in the course of the judgments delivered in the Court of Appeal which have considerable interest and value apart from the actual construction of the new Act of 1907. The question of what was meant by "voidable," as applied to marriages which were by Lord LYNDHURST'S Act in 1835 made "absolutely null and void," was referred to. The Master of the Rolls said that the true view, with respect to such a marriage as was before 1835 "often spoken of as voidable," was "that it was absolutely void *ab initio*, although the only court competent to declare it void was the Ecclesiastical Court, and the jurisdiction of that court ceased on the death of either party." FLETCHER MOULTON, L.J., pointed out that if such a marriage was not annulled before the death of one of the parties, it was equivalent to a valid marriage for all purposes, such as legitimacy of children, inheritance, &c. Lord LYNDHURST'S Act actually speaks of these marriages as voidable, "but when such a marriage was brought before the Ecclesiastical Court for declaration of nullity it was declared null and void *ab initio*." These pronouncements are important, in view of the distinction sometimes drawn, and sometimes not allowed to be drawn, between a marriage that ceases only at the date of its dissolution (as in proceedings on the ground of adultery), and a marriage made retrospectively void (as in proceedings for nullity). Some important observations were also made by FLETCHER MOULTON, L.J., as to construing modern statutes where a change of phrase might possibly be thought to carry with it a change of meaning. It was very strongly insisted by Canon THOMPSON'S counsel that the insertion of the words "as a civil contract" necessarily implied that from an ecclesiastical point of view the marriage was not validated; but the learned Lord Justice thus dealt with this argument: "So far as form is concerned, it would appear *primâ facie* that the appellants had the advantage here, for from a logician's point of view the introduction of the words 'as a civil contract' would appear to qualify, and therefore to limit, the validation. But it is impossible to rest content with such a process of reasoning. It is based purely on considerations of form, and the procedure by which the language of Acts of Parliament is determined often makes such considerations of little value. The final form of an Act represents the work of no single draftsman," since amendments are "moved from different parts of the House," and "there are no arrangements for re-drafting a Bill after substantial amendments have been made so as to render its language consistent." Useful remarks are also made in two of the judgments as to the necessity for construing a proviso in an Act of Parliament in immediate connection with the clause to which it is attached, and not as an independent enactment. This is a matter that is often overlooked.

The Unlimited Power to Institute Prosecutions.

THE CASE of *Clarke* v. *McGuire* (1909, Ir. Rep. 681) contains an interesting judgment by PALLES, C.B., on the right of a member of the public to institute a prosecution under the Medical Act, 1858, against a person accused of unlawfully passing himself off as a duly qualified medical practitioner. The

complainant was a law clerk, and his complaint was dismissed by the magistrates, on the ground that the right to prosecute under the Act was vested solely in the General Council of Medical Education and Registration of the United Kingdom, inasmuch as the penalty to be recovered was payable to the treasurer of the council. The Chief Baron, in giving judgment upon a case stated for the opinion of the court, observes: "The right of a plaintiff to proceed in a civil action depends upon his particular interest in the penalty, and when such an interest does not exist in the plaintiff, it follows that a civil proceeding by him will not lie. But the right to institute a prosecution does not rest solely upon pecuniary interest, or upon interest at all. By the common law, every man is deemed to have such an interest in the enforcement of a law passed for the benefit of the public generally as to entitle him to prefer his bill of indictment against another for a criminal breach of such law, although the only judgment appropriate to such an indictment might be, and usually was, one under which he could not obtain any benefit, other than such benefit as a private person has in the enforcement and vindication of the law." The English rule that, in general, every man is of common right entitled to prefer an accusation against a person whom he suspects to be guilty, has its apologist in the late Sir JAMES STEPHEN, who maintains in his History of the Criminal Law that no stronger or more effectual guarantee can be provided for the due observance of the law of the land, by all persons and under all circumstances, than is given by the power conceded to every one by the English system, of testing the legality of any conduct of which he disapproves, either on private or on public grounds, by a criminal prosecution. Many persons will, however, be inclined to prefer the Scottish procedure, which confines this important privilege to the party injured by any offence and the Lord Advocate, who prosecutes for the public interest, and in the name of the sovereign as guardian and administrator for all his people of the laws which secure their tranquillity and welfare. It may also be observed that the English courts, when they refuse to interfere with the discretion of a justice who has refused to grant a warrant or summons in aid of a prosecution, are really exercising a control over the proceedings. Actions for malicious prosecution and proceedings by way of blackmail are not unconnected with the elasticity of the English code.

Actions for Injuries in Prison.

IN THE action of *Leigh* v. *Gladstone* (*Times*, December 10th) one of the women suffragists sued the Home Secretary, the governor of the prison, and the medical officer of the prison, for damages for assault in forcibly feeding her. No points of law were decided, or are likely to be decided, in connection with this case, for, according to the report, "the jury, after considering two minutes, returned a verdict for the defendants, and judgment was entered accordingly." This verdict has had the effect of causing another proceeding by a suffragist to collapse. In *Ex parte Ainsworth* a rule *nisi* for a *mandamus* to the stipendiary magistrate at Birmingham had been obtained from the King's Bench Division for the purpose of compelling the issue of summonses against the Home Secretary and prison officials. This rule has now been discharged with costs (*Times*, December 15th), as, "having regard to the result of the recent case of *Leigh* v. *Gladstone*, the applicant did not intend to apply that the rule should be made absolute." Whether any civil action or other proceedings for assault and injuries suffered in prison can be brought, as a matter of law, remains, therefore, a question still unsettled. There appears to be no precedent for an action in respect of an alleged tort suffered by a prisoner during incarceration. The experiment was tried in New South Wales some years ago by a convict who lost his eye through the bursting of the gauge glass of a steam engine, but without success. This case is *Gibson* v. *Young* (1899, 21 N. S. W. R. 7). The convict was put to work in the gaol at a steam engine, and it was alleged that, through the negligence of the prison authorities, the gauge glass broke and injured the plaintiff, with the result that he lost the use of one eye. The point of law was raised in the form of a demurrer to the declaration under the Common Law Procedure Acts, that no cause of action was disclosed, and the demurrer was upheld. The action was brought against a nominal defendant on behalf of the Government (under the colonial procedure), and in England would have been by petition of right against the Crown. The Supreme Court held unanimously that the action would not lie, the principal ground of decision being that it was against public policy that the Executive should be liable to any such action. It was, however, also said that the action would equally have failed had it been brought directly against the prison authorities. In England an action *ex delicto* cannot be brought against the Crown, even by petition of right, whereas in New South Wales, and many other parts of the oversea dominions, such an action is allowed by statute: see the judgment of the Privy Council in *Farnell* v. *Bowman* (12 A. C. 643). It follows that the reasons which militate against the right of a prisoner in New South Wales to sue for a tort committed by the prison authorities, apply *a fortiori* in England.

Impossible Contract.

THE CASE of *Wilson, Sons & Co.* v. *Flanders*, decided some days ago by the President of the Probate and Admiralty Division, has added another to the cases in which a contract has been held to be void on the ground that performance of it was impossible, the parties being under a common mistake as to a matter of fact which induced them to make the contract. The plaintiffs, coal merchants at Rio de Janeiro, entered into a contract with the defendant, a master mariner, to take their steam tug, the Salvador, and two lighters from England to Rio and there deliver them to the plaintiffs. The contract price was £570, of which £350 had to be, and was, paid to the defendant two days before sailing. The defendant started on the voyage, but, owing to the tug being incapable of performing the contract, he was compelled to put back and abandon the adventure. The plaintiffs brought this action to recover damages for breach of the contract of towage, and also to recover back the £350. The question was, of course, whether the contract had been made impliedly conditional upon the supposed capacity of the tug, so as not to be applicable to the real state of facts, or whether the defendant had undertaken the responsibility of performance at all risks and in all events. The learned President held that in the circumstances there was no contract at all, and the position was just as if neither party had made any promise. The £350 could therefore be recovered back. We think this decision is in accordance with the modern authorities, but we have serious doubts whether it would have satisfied the late Lord WENSLEYDALE, who was, in many shipping transactions, disposed to hold that one of the parties had entered into a "positive obligation" to perform that which from a business point of view was impracticable.

"Cutting off with a Shilling."

A PARAGRAPH in one of the daily papers contains an account of a will by which the testator, after disposing of a considerable estate, leaves the sum of one shilling to an individual whose surname is the same as his own. This is possibly an instance of the "cutting off with a shilling" which lawyers are sometimes asked to explain. The practice of disinheriting the heir by bequeathing him a shilling was probably adopted as a proof that the disinheritance was designed and not the result of neglect, and also, it is said, from the notion that it was necessary to leave the heir at least a shilling to make the will valid. The Scottish rule that no deed of disinherison, be it ever so positive, is effectual to disappoint the heir, if it do not give and dispose the heritage to some other person, is exemplified in the case of DAVID ROSS (comedian) against ELIZABETH ROSS, March 2, 1770 (Hume's Decisions 881). It was there found that the testator's son had right as heir-at-law to certain heritable debts secured by adjudication, because the deed in favour of his sister was defective in the description of the subjects bestowed on her, though it bore strong marks of the testator's displeasure with his son and "cut him off" with a bequest of one shilling, "to be paid him yearly on his birthday to put him in mind of the misfortune he had to come into the world." The bequest of a shilling is at the present day an insult which few persons would wish to offer to another.

Advancement and Annulment of Marriages.

THE CASE of *Dunbar* v. *Dunbar*, to which reference was made in these columns a few weeks ago, is now reported 1909, 2

Ch. 639. In that case the wife, after a decree for nullity, claimed to be joint tenant with her former husband in virtue of the conveyance of certain property having been made to husband and wife. The wife's claim was upheld. *Dunbar* v. *Dunbar* has quite recently been followed by EVE, J., in *McNaught* v. *McNaught* reported elsewhere. There the house had been conveyed to the wife alone. A decree for nullity was made, and the husband claimed that there had been no advancement, but that the wife held the property as trustee for him. The presumption of advancement was held not to have been rebutted, and the husband's claim failed.

The Registration of Words as Trade-Marks.

I.

THE construction and effect of the provisions of the Trade-Marks Act, 1905, as to the registration of words as Trade-Marks, which is a matter of great importance and interest to traders, have recently come under the consideration of the Court of Appeal, which has decided some, though not all, of the points which arise thereunder.

Section 9 of the Act provides that:—

"A registrable Trade-Mark must contain or consist of at least one of the following essential particulars:—(1) The name of a company, individual, or firm represented in a special or particular manner; (2) the signature of the applicant for registration or some predecessor in his business; (3) an invented word or invented words; (4) a word or words having no direct reference to the character or quality of the goods, and not being, according to its ordinary signification, a geographical name or a surname; (5) any other distinctive mark, but a name, signature, or word or words, other than such as fall within the descriptions in the above paragraphs (1), (2), (3) and (4), shall not, except by order of the Board of Trade or the Court, be deemed a distinctive mark: Provided always that any special or distinctive word or words, letter, numeral or combination of letters or numerals used as a trade-mark by the applicant or his predecessors in business before the thirteenth day of August one thousand eight hundred and seventy-five, which has continued to be used (either in its original form or with additions or alterations not substantially affecting the identity of the same) down to the date of the application for registration shall be registrable as a trade-mark under this Act. For the purposes of this section "distinctive" shall mean adapted to distinguish the goods of the proprietor of the trade-mark from those of other persons. In determining whether a trade-mark is so adapted, the tribunal may, in the case of a trade-mark in actual use, take into consideration the extent to which such user has rendered such trade-mark in fact distinctive for the goods with respect to which it is registered or proposed to be registered."

Rules 35 to 41 of the Trade-Mark Rules, made under the Act by the Board of Trade, which govern applications for the registration of names, signatures and words under the 5th paragraph, called "special applications," provide the procedure to be adopted, and Rule 41 is as follows: "If the application is accepted either by the Board of Trade or the Court it shall be advertised, and proceedings thereafter shall be had in respect of it as if it had been accepted by the Registrar in the ordinary course."

Paragraph (5) of section 9 says "any other distinctive" mark, and therefore covers devices and labels, as well as names, signatures and words, but our remarks will now be addressed to cases of applications to register words. The procedure is for the Applicant to send in a Case stating at length the grounds on which he relies, and stating whether he desires to be heard by the Board of Trade or the Court, and, even if he desires to be heard by the Board of Trade, the Board may require him to apply to the Court. The Application should obviously be supported by evidence, which evidence is, in practice, mainly devoted to proving an extensive use of the word applied for, and that it distinguishes the goods of the Applicant in the market. Supposing that the Board of Trade or the Court make an order, then, under Rule 41, the mark will be advertised, and the Application will proceed in the ordinary course, which is that anyone can come in, and give notice of opposition (section 14), but if no notice of opposition is given, or if the opposition is decided in favour of the Applicant, the mark is registered (section 16).

Then the question arises, what is the effect of an Order of the Board of Trade or of the Court? Can an Opponent allege as a ground for opposition that the word is not distinctive, or is he precluded from so doing by the Order? It was attempted to be set up that the Order was conclusive on that point, but the contrary is now established. The Order is only a preliminary without which the Applicant cannot go on. In the "*Perfection*" case, subsequently mentioned, an Order was made by the Board of Trade that the "Registrar of Trade-Marks do proceed with the registration of the said Trade-Mark." Then the Mark was advertised and opposed, and registration was ultimately refused.

The cases before the Court of Appeal which are the text of this article were (1) *Crosfield & Sons' Application* to register "Perfection" for household soap; (2) the *California Fig Syrup Co.'s Application* to register "California Syrup of Figs" in Class 3; (3) the *Orlwoola* case, where there was a motion to rectify the Register of Trade-Marks by striking out "Orlwoola," which had been registered in four classes, including Class 38, under the Act of 1888. The motion was resisted on the ground that, although "Orlwoola" was not registrable under the previous Act, it was registrable under the Act of 1905, and, therefore, under section 36 of that Act, was entitled to remain on the Register. In (1) SWINFEN EADY, J., held that "Perfection" was not "distinctive," and refused the Application. In (2), which was an application to the Court for a preliminary order, WARRINGTON, J., refused to make an order for the Application to proceed, on the ground that it was a case of a mere geographical name applied to a well-known article. In (3) EVE, J., decided that "Orlwoola" was registrable under the Act of 1905, and refused the motion with costs.

In all these cases there was an appeal. The cases were argued separately, and in succession, before COZENS-HARDY, M.R., and FLETCHER MOULTON and FARWELL, L.JJ., but one judgment was given by each covering the three cases (reported *ante*, p. 100). In the "*Perfection*" case the appeal was dismissed with costs. In the "*California*" case the appeal was successful, and the application was ordered to proceed, on the ground that a *primâ facie* case had been made out by the Applicants of the words having been long identified with their goods; so the application will now be advertised, and can be opposed in the ordinary way. In the "*Orlwoola*" case the appeal was also successful, and the mark was ordered to be removed from the Register, on the ground that "Orlwoola" was a mere mis-spelling of "All Wool," and as "All Wool," was not registrable under the Act of 1905, neither was "Orlwoola." Each of the members of the Court of Appeal prefaced his judgment with some general remarks on the construction of the Act, and then proceeded to dispose of the three appeals *seriatim*.

It will be noticed that for a word to be registered as a Trade-Mark under section 9 (5), it must be "distinctive," and "distinctive" is defined as meaning "adapted to distinguish the goods of the proprietor of the Trade-Mark from those of other persons." Now a word tendered for registration may either be a word which has been used by the applicant as a Trade-Mark upon or in connection with his goods, or a word which has not been so used. In the latter case, the tribunal has only the word itself upon which to base its decision. But in the former case the Court may (not must) take into consideration the extent to which the user has rendered the word in fact distinctive of the goods of the Applicant—*i.e.*, the Applicant may tender evidence on the last-mentioned point, and the Tribunal may (and probably will in most cases) consider such evidence, but only as a guide to determining the question whether the word is "distinctive" or not; mere user not being necessarily decisive of the right to registration. It is quite probable that a word which is descriptive, in the sense of describing the character or quality of the goods, may yet become "distinctive" by being identified by sufficient use with the goods of a particular trader, and be registrable under section 9 (5), otherwise section 44 would have been differently worded.*

But it is not every descriptive word which is capable of being

* Section 44: "No registration under this Act shall interfere with any *bonâ fide* use by a person of his own name or place of business, or that of any of his predecessors in business, or the use by any person of any *bonâ fide* description of the character or quality of his goods."

registered as distinctive, because it was held in the "*Perfection*" case that an ordinary laudatory epithet—such as "best," "superfine" and "perfect"—ought to be open to the whole world, and cannot be registered as a Trade-Mark, and that no amount of evidence of user could in the case of such a word establish a right to registration. In the "*Perfection*" case, although it was ultimately admitted that "Perfect" could not have been registered, it was contended that, upon the evidence of user, "Perfection" could; but "Perfection" was proved to have been used adjectively, and as a mere laudatory epithet in the soap trade as well as in other trades. Being a mere laudatory epithet, it was incapable of registration on that ground. Then again, it is now clear that when words describe the nature of the goods to which they are applied, they cannot be registered as a Trade-Mark for such goods. In the "*Orlwoola*" case, where the real question was whether that word could be registered under section 9 (5) for woollen and other cognate goods, it was held that it could not, because "Orlwoola" was merely "All wool" grotesquely misspelt. FLETCHER MOULTON, L.J., said in his judgment, "If the goods are wholly made of wool, the words are the natural and almost necessary description of them. If they are not wholly made of wool, it is a misdescription which is so certain to deceive that its use can hardly be otherwise than fraudulent. In either case the words are utterly unfit for registration as a Trade-Mark."

Before parting with this branch of the subject, we should point out that, although a laudatory epithet is not registrable *per se* as distinctive, a collection of words which include a laudatory epithet may be registrable, just as a geographical term is not *per se* registrable, but a phrase which includes a geographical term may be registrable. This is illustrated by the "*California Syrup of Figs*" case, where in the Court below it was held that, being a geographical name applied to a well-known article, it was incapable of registration, but in the Court of Appeal it was pointed out that what was sought to be registered was the four words collectively, and the registration thereof would give no exclusive right to "California," and that, as upon the Applicants' evidence a *primâ facie* case of distinctiveness was made out, the application ought to be allowed to proceed in the ordinary way.

(*To be continued.*)

The Purchaser for Value Without Notice.

EQUITY, as was said from early times, follows the law: that is, it followed it when it saw no particular reason for not doing so. But occasionally it started new notions of what was right and convenient, and a well-known example is to be found in the plea of purchase for value without notice. For some reason, not very easy to imagine, equity treated the purchaser for value without notice as its special favourite, and though it might not be possible to do much actively for him, it gave him all the indirect help to be obtained by a policy of obstruction. "Against a purchaser for value without notice this court will not take the least step imaginable": *Jerrard* v. *Saunders* (1794, 2 Ves. jun., p. 458). But in fact there was no real principle of convenience to justify the course, and down almost to the passing of the Judicature Acts, the Court of Chancery was unable to make up its mind how far the plea should be allowed. There was no principle of convenience in its favour, for it is no part of the business of a court of justice to take from one man his property and give it to another; yet this the plea, if it had any effect at all other than merely to obstruct the legal right and cause trouble and expense, was intended to do. "Is it not," said Lord ELDON in *Wallwyn* v. *Lee* (1803, 9 Ves., p. 33), "worth consideration whether every plea of purchase for valuable consideration without notice does not admit that the defendant has no title?" But if he has no title, why should equity assist him in keeping the property from the owner? There may be cases in which on public grounds such a policy is justifiable as a matter of convenience. The common law recognized this in the rule as to sale in market overt. The law of merchants recognized it in the rule as to negotiable instruments. Equity tried to go a step further, and to allow property generally to pass without title by the mere process of *bonâ fide* purchase.

A doctrine so opposed to the proper regulation of rights of property was bound to cause confusion, and the use of the plea of purchase for value was always beset with doubt until Lord WESTBURY put the matter on a clear footing in *Phillips* v. *Phillips* (1861, 4 D. F. & J. 208), and thereby raised an indignant protest from Lord ST. LEONARDS (Vend. & Purch., 14th ed., p. 798). In the beginning there was no doubt that the plea was good against another equitable claim. If a purchaser for value without notice was the favourite of equity, equity was bound to be consistent and to refuse to an adverse equitable claim both substantial relief and incidental relief such as discovery. The first doubt was whether the plea was good against a claimant with a legal title. After some hesitation (see *Burlace* v. *Cooke*, 1677, 2 Freem. 25; *Rogers* v. *Seale*, 1681, 2 Freem. 84), it was thought to be settled that it was good against such a claimant, and that equity would leave him entirely to his remedy at law: *Jerrard* v. *Saunders*, *Wallwyn* v. *Lee* (*supra*). But, subsequently, in *Williams* v. *Lambe* (1791, 3 Bro. C. C. 264) and *Collins* v. *Archer* (1830, 1 R. & M. 284), the plea was rejected on the ground that it was no defence to a legal claim. This led to a reaffirmation of the doctrine that it was good both as against legal and equitable claims: *Joyce* v. *De Moleyns* (1845, 2 Jo. & Lat. 374), *Attorney-General* v. *Wilkins* (17 Beav. 285); but the matter was settled by a distinction being made as to the nature of the legal claim. *Williams* v. *Lambe* was a suit for dower; that is, a suit on a legal title under the concurrent jurisdiction in equity. *Collins* v. *Archer* was a suit for an account of tithes, and was also under the concurrent jurisdiction. Hence the contradiction was settled by saying that equity would refuse its auxiliary jurisdiction in aid of a legal claim which was being asserted elsewhere, but that, as against a legal claim brought under the concurrent jurisdiction, it would reject the plea of purchase for value and would give full relief to the legal claim. In fact, however, this distinction cut away the ground for allowing the plea against equitable claims. To an equitable claim the court could hardly refuse as full relief as it gave to a legal claim, and it was settled in *Phillips* v. *Phillips* that the plea of purchase for value without notice was no defence to an equitable claim. Of course, we are not dealing with the case where the plea could be strengthened by the possession of the legal estate. Thus the validity of the plea as against equitable claims, which was in the beginning clear, came to be finally rejected, and the validity of the plea as against legal claims was confined to cases where the application by the legal owner was only to the auxiliary jurisdiction in equity. This meant that the idea of purchase for value without notice conferring a superior title had been abandoned, and in equity the real title prevailed whenever equity was able to give substantial relief. But if equity could not give this relief—if a legal title had to be asserted at law—equity persisted in its policy of obstruction, and refused the assistance which it gave to ordinary litigants.

As regards a legal mortgagee equity adopted a middle course. The plea did not bar his suit for foreclosure: *Colyer* v. *Finch* (1856, 5 H. L. C. 905); but it prevented his obtaining in equity delivery of title deeds if they were in the hands of the defendant: see *Heath* v. *Crealock* (1874, 10 Ch. 22). Where the claim was purely equitable this distinction was not allowed, and the court, in recognizing the plaintiff's better equitable title, gave him also possession of the title deeds: *Newton* v. *Newton* (1858, 6 Eq. 135, 4 Ch. 143). The plea was also good as against an equity as distinguished from an equitable estate. The court, for instance, would not set aside a deed for fraud, or correct it for mistake, as against a purchaser for value without notice: *Phillips* v. *Phillips* (*supra*, at p. 218). But this is a different matter. The defendant in such cases has a title, and the court does no more than refuse to disturb it. It does not, as in the other cases referred to, give effect to a bad title as against the true owner.

In allowing the plea of purchase for value, the Court of Chancery had, speaking generally, made a mistake, and, as we have seen, the area of the mistake was gradually diminished by the court, sometimes unconsciously and sometimes consciously, correcting its own doctrine. There was little of the mistake left at the date of the Judicature Acts, and that little they swept away.

We do not refer to the use of the plea as against a mere equity. This, as just pointed out, is based on principle, and it survives. But when the Judicature Acts had given to all divisions of the High Court concurrent jurisdiction at law and in equity, all other uses of the plea—when it was not supported by the legal estate—were necessarily abolished. They depended on the severance of the jurisdiction, and when the severance was at an end, the use of the plea was at an end. As regards delivery of title deeds, effect was given to this view in an interesting series of cases: *Re Cooper* (1882, 20 Ch. D. 611), *Manners* v. *Mew* (1885, 29 Ch. D. 725), *Re Ingham* (1893, 41 W. R. 235). When the court had decided in favour of the plaintiff on the question of title, it was no longer possible to maintain the old policy of obstruction and send him to law to get the title deeds. The court was a court of law as well as of equity, and had to give the full relief, whether legal or equitable. And it was the same with discovery. A plaintiff suing on a legal title could no longer be barred of discovery by a plea of purchase for value without notice. This was only available on an application to the auxiliary jurisdiction, and that jurisdiction had gone. The principle in such a case was henceforth the same as in a former suit on a legal title under the concurrent jurisdiction, and the court was bound to give full relief and also any assistance, such as discovery, incidental to that relief: *Ind, Coope & Co.* v. *Emmerson* (1887, 12 App. Cas. 300).

As we have pointed out, the above sketch of the subject does not touch the case where the plea of purchase for value is supported by the possession of the legal estate. Very possibly the future historian of our law will be puzzled to understand how the efficacy of the legal estate survived the amalgamation of the jurisdiction in law and equity. Lord HARDWICKE, in *Wortley* v. *Birkhead* (1754, 2 Ves. sen. 571), thought it depended solely on the double jurisdiction. "If," he said, referring to the protection given by the legal title to an inferior equitable estate against a superior one, "this had happened in any other country it could never have made a question; for if the law and equity are administered by the same jurisdiction, the rule, *qui prior est tempore potior est jure*, must hold." And yet law and equity are now thus administered, and this salutary rule does not hold. The later equitable title is still liable to be defeated by the chance possession of the legal estate.

On the passing of the Judicature Acts it was by no means clear that this would be the result. But when it was settled that the distinction between legal and equitable estates had not been abolished (*Joseph* v. *Lyons*, 1884, 15 Q. B. D. 280), the continued efficacy of the legal estate in protecting bad equitable titles seems to have been regarded as inevitable, and apparently it was so. It was the rule in equity that the legal estate held by a purchaser for value without notice gave him priority. The rules of equity were to prevail, and, if the legal estate was preserved as a separate entity, its effect in equity was preserved. Hence the decisions as to the circumstances under which the legal estate gives protection still accumulate—see, for example, *Taylor* v. *Russell* (1892, A. C. 244), *Bailey* v. *Barnes* (1894, 1 Ch. 25)—and we do not remember any suggestion that the legal estate should under the new system of judicature be treated as an obsolete fiction. It may be suggested, however, that this state of affairs is only temporary. The legal estate is little, if anything, more than an idea which interferes with the judicial awarding of property to the person really entitled. Probably it is destined for that limbo where legal ideas which have had their day rest in oblivion, and with it will go nearly all that survives of the plea of purchase for value without notice.

Reviews.

County Court Practice.

THE ANNUAL COUNTY COURT PRACTICE, 1910. Edited by WILLIAM CECIL SMYLY, K.C., Judge of County Courts, and WILLIAM JAMES BROOKS, M.A. (Oxon.), Barrister-at-Law. IN TWO VOLS. Sweet & Maxwell (Limited); Stevens & Sons (Limited).

Apart from questions arising under the Workmen's Compensation Act, the county court during the past year has been distinguished more by what has not been done than by what has been done. The report of Lord Gorell's committee rendered it probable that the inferior tribunal would be placed in a position to rival even more effectually than it does at present the provincial work of the High Court, but the Bill which was intended to carry the report into effect with modifications, and also to improve the procedure of the courts and the position of the judges, was prematurely stopped. There has been, too, the report of the Committee on Imprisonment for Debt, but this dealt unsatisfactorily with the subject, and so far as we are aware, has produced no result. So that in the past year there has been much talk of the county court, but little has been done. Several sets of new rules of minor importance have been issued, including rules under the Workmen's Compensation Act, 1906, and rules under the Agricultural Holdings Act, 1908. In the present edition these have been introduced in their appropriate places, though it would be convenient if the source of the new provisions was indicated. This is not always done: see, for instance, the additions to ord. 5, r. 13, where there is no reference to the Rules of December, 1908, from which they are taken. The Workmen's Compensation Act, 1906, furnishes an important and difficult part of county court business, and the cases under it depend to a large extent on the decisions of the Court of Appeal. Strictly, many of these are on the substantive law embodied in the Act, rather than on practice—such, for instance, as decisions on accidents arising "in the course of employment"—and are no necessary part of a book on practice. But it is convenient to have them collected in a work like the present, and they will be found stated and referred to at vol. 1, pp. 656-661. As in former editions the general jurisdiction and practice under the County Courts Acts and under the Workmen's Compensation Act, 1906, is given in Vol. I., and the practice under other statutes conferring jurisdiction on the county court in Vol. II. The annual re-issue of the work saves the practitioner the trouble of continually noting up changes made by rules and decisions, and the use of the current edition insures him also against accidental omission to note such changes.

Books of the Week.

The Law of the Universities. By JAMES WILLIAMS, D.C.L. (Oxford), LL.D. (Yale), Barrister-at-Law. Butterworth & Co.

The Investigation of Title to and the Completion of Purchases and Mortgages of Life and Reversionary Interests in Personalty, Trust Funds and Policies of Life Assurance. By ANDREW HENRY WITHERS, Barrister-at-Law. Butterworth & Co.

Crime of the Empire and its Treatment: The Report of the Howard Association, 1909. Office: Devonshire-chambers, Bishopsgate-street Without.

Criminal Appeal Cases: Reports of Cases in the Court of Criminal Appeal, November 26th, 1909. Edited by HERMAN COHEN, Barrister-at-Law. Vol. III., Part VI. Stevens & Haynes.

Points to be Noted.

Common Law.

Parliamentary Franchise—Successive Occupation.—An inhabitant occupier moved from one house to another in the same constituency during the qualifying period (July to July). The second house was not finished in April, when the half-yearly rate was made, and it was therefore not rated until the September after the qualifying period. Under sections 3 and 26 of the Representation of the People Act, 1867, and the other enactments governing the county franchise, there was in this case no qualification by successive occupation, since the claimant had not claimed to be rated or paid or tendered a rate in respect of his second house.—PITTS v. MICHELMORE (C.A., April 2) (53 SOLICITORS' JOURNAL, 62; 1909, 2 K. B. 244).

Libel—Absolute Privilege.—By section 3 of the first schedule to the Companies (Winding up) Act, 1890, it is part of the duty of an official receiver to make observations on the affairs of a company in liquidation and to send them to the creditors and contributories of the company. These observations are absolutely privileged. Under sections 27 and 29 (2) of the same Act the Board of Trade appoints an officer (called the Inspector-General in Companies' Liquidation), whose duty it is to prepare for and deliver to the Board a report on matters within the Act, to be laid before Parliament. No action for libel will lie against that officer in respect of statements contained in this report.—BURR v. SMITH (C.A., May 7) (53 SOLICITORS' JOURNAL, 502; 1909, 2 K. B. 306).

Lease of Advertisement Rights—Distress.—In *Darby* v. *Harris* (1841, 1 Q. B. 895) it was decided that although a chattel affixed to and may be removeable by the tenant at the end of the tenancy it is nevertheless a fixture and cannot be distrainable. This decision covers the case of hoardings, erected under an agreement giving the right to put up hoardings and post bills thereon, on payment of rent; and it seems that such an agreement is not one of tenancy, but merely a licence to enter on land and do certain specified things upon it.—PROVINCIAL BILL POSTING CO. *v.* LOW MOOR IRON CO. (C.A., April 1) (1909, 2 K. B. 344).

Money-lenders Act—Transaction at Client's House.—By section 2 (1) (*b*) of the Money-lenders Act, 1900, a money-lender is forbidden to carry on his business at an address other than his registered address. It is a contravention of this sub-section if a money-lender's manager, on one occasion, goes to see a client at the client's house in the way of business and there lends money on a bill of sale; and the bill of sale thus obtained is void, on the authority of *Re A Debtor Ex parte Carden* (1908, 52 SOLICITORS' JOURNAL, 209) and other cases. —GADD *v.* PROVINCIAL UNION BANK (C.A., May 21) (53 SOLICITORS' JOURNAL, 615; 1909, 2 K. B. 353).

Level Crossing—Approaches—Duty of Railway Company to Repair.—It is now settled law that "where persons acting under statutory authority for their own benefit interfere with some existing public convenience, such as a highway or a ford, and are by the statute bound to provide some substitute for the convenience so interfered with, such persons" are bound to maintain and repair the substituted convenience (such as a level crossing) unless the statute expressly exempts them from the duty of maintenance and repair.—HERTFORDSHIRE COUNTY COUNCIL *v.* GREAT EASTERN RAILWAY CO. (C.A., May 19) (53 SOLICITORS' JOURNAL, 575; 1909, 2 K. B. 403).

Workmen's Compensation—Principal Contractor, and Contractor's Son.—By section 4 (1) of the Workmen's Compensation Act, 1906, "Where any person (in this section referred to as the principal), in the course of or for the purposes of his trade or business, contracts with any other person (in this section referred to as the contractor) for the execution by or under the contractor of the whole or any part of any work undertaken by the principal, the principal shall be liable to pay to any workman employed in the execution of the work any compensation under this Act which he would have been liable to pay if that workman had been immediately employed by him"; and by sub-section (2) the principal is entitled to an indemnity from any other person independently liable. By section 13 a "workman" does not include "a member of the employer's family dwelling in his house." If the contractor employs a person to whom under section 13 he is not liable, that person cannot claim compensation from the principal under section 4 (1).—MARKS *v.* CARNE (C.A., May 21, 22, 26) (53 SOLICITORS' JOURNAL, 561; 1909 2 K. B. 516).

Principal and Agent.—In *Schmaltz* v. *Avery* (1851, 16 Q. B. 655) it was held that a party to a contract who signed it as agent for an unnamed principal could, if he had in fact no principal, sue as principal on the contract. In *Sharman* v. *Brandt* (1871, 19 W. R. 936; L. R. 6 Q. B. 720) the Exchequer Chamber held (according to the head-note) that "a broker, signing a contract note as selling as broker for undisclosed principals, cannot sue as principal on the contract"; but this case is distinguishable, and *Schmaltz* v. *Avery* is good law.—HARPER & CO. *v.* VIGERS BROTHERS (Pickford, J., May 11, 25) (53 SOLICITORS' JOURNAL, 780; 1909, 2 K. B. 549).

CASES OF THE WEEK.

House of Lords.

COLDRICK (Pauper) *v.* **PARTRIDGE, JONES, & CO. (LIM.).**

13th Dec.

MASTER AND SERVANT—COMMON EMPLOYMENT—FATAL ACCIDENTS ACT, 1846.

A collier was travelling by a train belonging to the owners of the colliery at which he worked when he met his death by an accident due to the negligence of some other servants of the company employed in repairing a bridge under which the train passed. His mother claimed damages under Lord Campbell's Act, and at the trial the jury found that the accident was due to the negligence of the mason and of the engineer, who were fellow servants of the deceased, but disagreed as to the question of contributory negligence.

Held, dismissing the plaintiff's appeal, that the doctrine of common employment was an answer to the claim, and that the defendants were not liable; the accident having happened on the colliery premises, though the workman had at the time left off work and was on his way home.

Decision of the Court of Appeal (1909, 1 *K. B.* 530, 25 *Times L. R.* 218) *affirmed.*

Appeal by the plaintiff against a decision of the Court of Appeal, which affirmed a judgment entered for the defendant company at the trial of the action before Bray, J., and a special jury at the Cardiff Assizes. The action was brought by a widow to recover, under Lord Campbell's Act, damages for the death of her son, a collier in the employment of the defendant company. The defendants owned two collieries which communicated with each other and also a railway from the collieries to a neighbouring village. The railway was used for the conveyance of coal, and the defendants provided a train to take the men to and from their work. The line passed under a bridge, and on the day that Coldrick was killed this bridge was being repaired and there was scaffolding up. It was thought that the man must have sat on the floor of the trolley with his feet projecting over the footboard, and that, while passing under the bridge, his foot was caught and he was thrown out and killed. The defence to the claim was that there had been contributory negligence, and that the negligence alleged against the defendants was that of a fellow servant of the deceased man, and therefore the defendants were not liable, the accident having happened on their premises, though the workman had at the time left off work and was on his way home. It was established at the trial that there was no obligation on the defendants to provide, or on the deceased to use, this train, but that the men could travel by it, free of any charge, if they wished. The jury disagreed on the question of contributory negligence by the deceased, but found that the defendants' servants were guilty of negligence, and that the accident was caused by their negligence, and that they were in common employment with the deceased. The learned judge on this finding dismissed the action. The Court of Appeal took the same view, and dismissed the widow's appeal. Leave was then obtained to bring the matter before their lordships' House. Without hearing counsel for the company,

Lord LOREBURN, C., moved that the appeal should be dismissed. He said that one could not but feel sympathy in a case of this kind with the widowed mother seeking compensation for the loss she had suffered by the death of her son; but the Court had no right for that reason to stretch the law in her favour at the expense of the other side. The question in all these cases was what risk did the workman take in going to and from his work? Here he used the train as a workman only, and when he availed himself of that privilege he must be taken to have known the risk quite as much as if he had entered into a contract. He thought the doctrine of common employment was a complete defence to this claim.

Lord ATKINSON concurred. The question was whether the workman here had taken the risk of a licensee or that of a workman. Clearly that of the latter.

Lords GORELL and SHAW concurred. Appeal dismissed.—COUNSEL, *Abel Thomas*, K.C., and *John Sankey*, K.C., for the appellant; *Francis Williams*, K.C., and *A. Parsons*, for the respondents. SOLICITORS, *Metcalfe & Sharpe*, for *T. E. Edwards*, Newport, Mon.; *Bell, Brodrick, & Gray*, for *C. & W. Kenshole*, Aberdare.

[Reported by ERSKINE REID, Barrister-at-Law.]

ATTORNEY-GENERAL *v.* **TILL.** 15th and 16th Nov.; 8th Dec.

REVENUE—INCOME TAX—STATEMENT OF INCOME INCORRECTLY MADE THROUGH PERSON'S OWN NEGLIGENCE—PENALTY—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), s. 55.

A person who has delivered a statement of his income chargeable with income tax which, through negligence or carelessness, but without fraud, is incorrect, is liable to the penalty of £50 under section 55 of the Income Tax Act, 1842.

Decision of the Court of Appeal (1909, 1 *K. B.* 694, 25 *T. L. R.* 342) *reversed.*

Lord Advocate *v.* Sawers (35 *Sc. L. R.* 190, 3 *Tax. Cases* 617) *followed.*

Appeal by the Crown from a decision of the Court of Appeal reversing a judgment entered for them at the trial before the Lord Chief Justice (Lord Alverstone, C.J.) and a special jury. The question was raised by an information laid by the Attorney-General against the defendant seeking to recover the penalty of £50 imposed by section 55 of the Act of 1842, upon a person who renders an account of his profits under Schedule D for the purposes of income tax, if, as the Crown alleged, he does not make a true and accurate return. The defendant made some yearly returns of his average net profits which were admittedly inaccurate. When the Revenue authority discovered the mistake the defendant offered to pay the difference on the last year's return, but not for the inaccuracies in previous years, which were, he pleaded, statute barred. The Commissioners of Inland Revenue declined to accept any settlement except the full sum claimed, and as this was not paid, laid the present information. The defendant, who argued his case in person, maintained that his statutory duty was completely discharged by returning a declaration or statement, although that declaration or statement was negligently untrue or inaccurate, and he contended that the right to enforce the penalty of £50 under section 55 was restricted to the case of a person who had failed to render any return. The correctness or otherwise of this contention as to the true construction of section 55 was the only issue argued on appeal. The Court of Appeal decided it in favour of the defendant. The Crown appealed.

THE HOUSE having taken time for consideration,

Lord LOREBURN, C., in moving that the judgment of the Court of

Appeal should be reversed, said that section 55 enacted that "if any person who ought by this Act to deliver any list, declaration, or statement as aforesaid, shall refuse or neglect so to do within the time limited in such notice" he shall be liable to a penalty. What he ought to do was described in the preceding sections, and among them was section 52, which required him to deliver "a true and correct statement in writing." He confessed that the distinction sought to be drawn between the use of the words "any statement" and the possible but not adopted use of the words "such statement" seemed to him to take more account of grammar than of substance. Provision was made in the Act for penalties which were to fall in the event either of unpunctuality or of inaccuracy in the return or statement required. But alongside of that were to be found provisions to relieve a man from the penalty if he mended his mistake. In the present case this result could have been secured by section 129. He saw nothing either harsh or unreasonable in this. With regard to the argument that upon this construction the penalty for incorrectness would be greater than were those for more serious disobedience, he was not satisfied that that was so. In a sense he was sorry for Mr. Till, because he had evidently persuaded himself, as well as the Court of Appeal, that he had found a loophole of escape from the contention of the Crown, and he would have to pay dearly for his error. It seemed to his lordship, however, that Mr. Till had been trifling with a thoroughly just claim, and could not complain that he had put in force against him, though no charge could be made or was made of any dishonesty, the penalty prescribed for exactly this kind of conduct.

Lords ATKINSON, GORELL, and SHAW read judgments to the same effect. The appeal was accordingly dismissed.

Mr. Till asked that no order be made for him to pay the costs of the Crown.

THE HOUSE held that the Crown was entitled to costs there and below.—COUNSEL, *Sir S. T. Evans*, S.G., and *W. Finlay*. SOLICITORS, *The Solicitor of Inland Revenue; Lovell & Pitfield.*

[Reported by ERSKINE REID, Barrister-at-Law.]

WINANS AND ANOTHER *v.* **THE KING.** 10th and 15th Nov.; 7th Dec.

REVENUE—ESTATE DUTY—FOREIGN BONDS PAYABLE TO BEARER—BONDS LODGED WITH BANK OF ENGLAND FOR SECURITY—PROPERTY SITUATE WITHIN THE UNITED KINGDOM—FINANCE ACT, 1894 (57 & 58 VICT. C. 30), SS. 1, 2 (2).

Estate duty is payable in respect of foreign bonds of which the deceased, who was a foreigner domiciled abroad, was the holder at the time of his death, such bonds being situate in this country at the time of his death, and being marketable securities passing by mere delivery.

Decision of the Court of Appeal, 52. SOLICITORS' JOURNAL 378; (1908, 1 *K. B.* 1022, 24 *T. L. R.* 45), *affirmed.*

Attorney-General *v.* Glendenning (1904, 92 *L. T.* 87) *and* Attorney-General *v.* Bourvens (1838, 4. *M. & W.* 171) *considered and approved.*

In this case the executors of the late Mr. William Louis Winans had presented a petition of right claiming the return of £130,000 estate duty paid in respect of certain foreign bonds, the property of the testator, which they alleged were not liable to duty. They appealed against a decision of the Court of Appeal affirming a judgment of Bray, J., in favour of the Crown. The sole question was whether these foreign securities of the aggregate value of £1,573,962, all of which were payable to bearer and the property in which passed by delivery, which happened to have been deposited by the testator for safe custody with the Bank of England, were liable to estate duty as being "property" in this country belonging to the testator "which passed" on his death.

THE HOUSE took time for consideration.

Lord LOREBURN, L.C., in moving the appeal should be dismissed, said: The only question in this case is whether or not estate duty is payable on certain personal property locally situated within the United Kingdom which belonged at the time of his death to the late Mr. Winans, who died in 1897, in London, being an American citizen domiciled in America. It is clear that the language of Section 1 of the Finance Act, 1894, is wide enough to cover the present case. It is also clear that the Act itself does not contain any exception which would withdraw the property in question from the incidence of estate duty. And the only suggestion which can be made in support of this appeal is that the wide language of the first section in the Act of 1894 must be cut down by a limitation similar to the limitation which was long ago applied to other and wholly different language used in the Acts imposing legacy and succession duties. It seems to me that there is not the smallest foundation for this view. Legacy and succession duties fall upon the benefits received by survivors on their accession upon the death of a deceased. Estate duty falls upon the property passing upon the death of the deceased, apart from its destination. The Act of 1894 is in that respect analogous, not to the Legacy and Succession Duty Acts, but to the old Probate Duty Acts, which it supersedes in so far as they cover common ground. No doubt the estate duty covers more than did the probate duty. Also it is possible, though no such instance has been established in regard to personal property, that the probate duty may in some point extend beyond the ambit of the estate duty. But, in the main, the class of property once liable to the one duty is now liable to the other, and both proceed, not upon any assessment of benefit arising upon the death to this or that particular person, but upon the value of the property which passed upon the death of the deceased. Accordingly the principle, broadly true, that domicil governs the liability to legacy and succession duties has as to personalty in the jurisdiction no concern with the estate duty as it had no concern with the probate duties. It would indeed be strange if, as must be the case were the appellant's argument sound, the sum of £10.000 in Consols had to pay the high estate duty when belonging to an Englishman domiciled in England, and only the lower probate duty when belonging to a foreigner domiciled abroad. In both cases the property received the full protection of British laws, which is a constant basis of taxation, and can only be transferred from the deceased to other persons by the authority of a British court. The appeal is quite hopeless to my mind. It proposes to restrict the plain words of a taxing act by a limitation which has no ground either in authority or in reason.

Lord ATKINSON, Lord GORELL, and Lord SHAW OF DUNFERMLINE read judgments which gave their reasons for concurring. The appeal was accordingly dismissed with costs.—COUNSEL, *Danckwerts*, K.C., *Lush*, K.C., and *E. Willoughby Williams*, for the appellants; *Sir W. S. Robson*, K.C., *Sir Robert Finlay*, K.C., and *Austen Cartmell*, for the Crown. SOLICITORS, *Edward H. Quicke*, for *H. M. Williams*, Brighton; *The Solicitor of Inland Revenue.*

[Reported by ERSKINE REID, Barrister-at-Law.]

EDINBURGH LIFE ASSURANCE CO. *v.* **THE LORD ADVOCATE (FOR AND ON BEHALF OF THE COMMISSIONERS OF INLAND REVENUE).** 9th, 20th, and 21st July; 9th Dec.

REVENUE—INCOME TAX—LIFE ASSURANCE—ANNUITIES, SALE OF—DEDUCTION OF INCOME TAX FROM ANNUITIES—COMPANY ASSESSED ON REVENUE FROM INVESTED FUNDS—ANNUITIES CHARGED ON WHOLE FUNDS—INCOME TAX ACT, 1842, SCHEDULE D, and S. 102.—INCOME TAX ACT, 1853, S. 40—CUSTOMS AND INLAND REVENUE ACT, 1888, S. 24 (3).

A life assurance company paid income tax on their invested funds on which interest had been uplifted by them in the United Kingdom, the amount so paid being greater than if they had been assessed upon their net income as a commercial concern. Their business included inter alia *the selling of annuities in return for payments of lump sums. In paying these annuities, which were charged on their whole funds, the company deducted therefrom income tax at the proper rate. The annuities paid for the period from the 5th of April, 1905, to the 30th of November, 1907, amounted to £116,257 13s., and the income tax deducted on payment of these annuities amounted to £5,809 3s. 7d. The Crown claimed to recover the latter sum from the company. The Lord Ordinary decided in favour of the company on the ground that the annuities were payable, and had been paid, out of profits and gains already brought into charge for income tax. The First Division decided the case on a ground not put forward by the Crown. They held that the annuities paid in any year fell to be debited against the revenue on which income tax had not been paid in each year, and that the company was bound to account to the Crown for income tax on the portion of the annuities thus paid out of revenue which had not paid income tax.*

On appeal by the company to this House the appeal was allowed, and the interlocutory of the Lord Ordinary restored.

Decision of First Court of Session (*reported* 6 *Scottish L. R.* 499) *reversed.*

Appeal by the assurance company in a test action raising the question whether insurance companies were entitled to deduct income tax in paying annuities without accounting for it in their return of net profits and gains. The facts, which were not disputed, were that the revenue of the company consisted of interest on investments, dividends, and rents; premiums for life insurances, consideration money for annuities, and certain other small fees. The interest which the company received from its investments formed a large part of its revenue, and but for it there would be a large annual deficit. From this interest income tax was deducted at the source, and it therefore did not fall to be included by the company in striking the balance of profits and gains for the purposes of direct assessment under Schedule D. The company, therefore, regularly returned its profits and gains under rule 1 of clause 1 of Schedule D as nil, and this return had always been accepted by the commissioners. The Crown, it was to be observed, was not the loser, for the income tax deducted from the interest on the company's investments greatly exceeded the amount which would be yielded by an assessment on its profits as a trading concern, if such assessment were possible. The deducting of this tax in this way, which at one time was optional to the company, was said by the commissioners to be made by section 24, sub-section 3, of the Customs and Inland Revenue Act, 1888, compulsory. That section is as follows: "Upon payment of any interest of money or annuities charged with income tax under Schedule D, and not payable, or not wholly payable, out of profits and gains brought into charge to such tax, the person by or through whom such interests or annuities shall be paid, shall deduct thereout the rate of income tax in full at the time of such payment, and shall forthwith render an account to the Commissioners of Inland Revenue of the amount so deducted, or of the amount deducted out of so much of the interest or annuities as is not paid out of profits or gains brought into charge as the case may be." The annuities paid by the company between the 5th of April, 1905, and the 30th of November, 1907, amounted to £116,259, and the income tax deducted by the company in paying these annuities to £5,809. The commissioners claimed that under section 24 (3), the company were bound to pay this sum to the Crown, while the company maintained that they were entitled to retain

it in respect that the annuities were paid, and, in any event, were payable out of profits and gains already brought into charge. This sum of £5,809 was, therefore, the amount in dispute in this action. The Lord Advocate accordingly commenced these proceedings, but the point was decided in favour of the company by the Lord Ordinary. On appeal, however, to the First Division of the Court of Sessions (sitting as the Court of Exchequer), Scotland, judgment went in favour of the commissioners. Leave was obtained by the company to bring this appeal to their lordships' House.

Lord ATKINSON, who delivered the leading judgment, and dealt with the balance-sheets and figures of the return, said, in his opinion if the taxed fund were insufficient to pay all the interest and annuities, then the income tax deducted on the interest or annuities not satisfied out of it must be accounted for. In short, he attached no special virtue to the manipulation of the funds of a corporation in the manner above-mentioned, as a means of escape from a liability to pay income tax. To do so would in effect be, he thought, to lose sight of what appeared to be one of the main objects, if not the main object, of the section—namely, to avoid obliging a subject to pay income tax twice over on the same sum. That object would in the result be defeated if the subject were obliged first to pay income tax on a given fund, and then to pay income tax on sums properly payable out of it, simply because he had omitted formally to dedicate the fund specially to that use, and formally to pay those sums out of it. On that ground he thought the appeal should be allowed.

Lord GORELL read a judgment to the same effect.

Lord LOREBURN, C., and Lord ASHBOURNE concurred. The order of the Lord Ordinary was therefore restored, and the Crown was ordered to pay the costs of the appellants there and below.—COUNSEL, *Sir Robert Finlay*, K.C., *Scott-Dickson*, K.C. (Dean of Faculty), and *Macphail* (of the Scots Bar), for the appellants; *Sir W. S. Robson*, A.G., *Alexander Ure*, K.C. (S.G. for Scotland), and *F. A. Umpherston* (of the Scots Bar), for the commissioners. SOLICITORS, *C. M. Barker*, for *Mackenzie & Kermack*, W.S., Edinburgh, for the appellants; *Sir F. C. Gore*, for *P. J. H. Grierson*, Solicitor of Inland Revenue, Edinburgh.

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

ROCHDALE CORPORATION *v.* **LEACH.** No. 1. 7th Dec.

LOCAL GOVERNMENT—SEWER—LOCAL ACT—EXPENSES OF CONSTRUCTING NEW SEWER IN STREET—LIABILITY OF FRONTAGER—ROCHDALE IMPROVEMENT ACT, 1872—PUBLIC HEALTH ACT, 1875, s. 150.

By a local Act of 1872 *the boundaries of Rochdale were extended, and a certain street upon which the property of the defendant abutted was included within the boundary of the town. By section* 171 *of the local Act it was provided that "where the corporation should cause any new sewer to be constructed in any street in which there was not a sewer, or in which the existing sewer was insufficient, they may charge the owners of the lands abutting upon such street with the payment of the expenses incurred in the construction of the same. . . ." The corporation laid a new sewer in the street, and apportioned the expenses upon the frontagers. Lord Alverstone, C.J., held that the charge could not be recovered, it being a new liability and contrary to the intention of the Legislature as defined in the Public Health Act,* 1875, *the street in question being one repairable by the inhabitants at large. The corporation appealed.*

Held, allowing the appeal, that on the true construction of the private Act the defendant was liable to pay his share towards the expenses of the new sewer, the right of the corporation to levy contributions not being confined to new streets.

Appeal by the plaintiffs against a judgment of the Lord Chief Justice (Lord Alverstone, C.J.) given at the trial of the action at the Manchester Assizes. The action was brought to recover £881 and for an order that the money until paid should be a charge upon the hereditaments of the defendant. The claim was made under powers alleged to be given by a local Act of 1872 to the corporation to charge the frontagers upon a public highway, of which the defendant was one, with a proportionate part of the costs of laying a sewer in the highway in question, which was a highway repairable by the inhabitants at large. The plaintiffs' local Act, which was passed in 1872, by section 171 enacted, among other things, that the boundaries of the borough should be extended, and provided that "where the corporation cause any new sewer to be constructed in any street in which there is not a sewer or in which the existing sewer is insufficient, they may charge the owners of the lands abutting upon such street with the payment of the expenses incurred in the construction of the same, and the payment of such expenses shall be recoverable in like manner in every respect as private improvement expenses, provided always that where any such sewer shall be larger than is required for the purposes of the drainage of the said street, so much only of the expenses as would have been incurred in the construction of a sewer necessary for the purpose of such street shall be recoverable from such owners in manner aforesaid." It was contended by the appellants that, notwithstanding the provision in the Public Health Act, 1875, under which public highways repairable by the inhabitants at large had to be sewered at the expense of the inhabitants at large—that notwithstanding those provisions, the above-cited section of the local Act fixed a liability upon the defendant as a frontager owner in respect of the sewering of this Shawclough-road—the road now in question. For the respondent it was contended that the section in the local Act was clearly not intended to apply to a highway repairable by the inhabitants at large. To hold otherwise would be to fix frontager owners in Rochdale with a new liability which was unknown to the general law and unknown to Rochdale itself.

VAUGHAN WILLIAMS, L.J., in giving judgment, said the appeal, he thought, must succeed. He regretted this, because he very much doubted whether the Legislature ever intended such a result. It was quite plain that if one only had to apply the provisions of the Public Health Act, 1875, that this case made on behalf of the corporation would have been unarguable. But the corporation said: "We are not governed by that Act or by the general intention of the Legislature as indicated by the public Act. We have got this special Act, and we are entitled to rely upon the provisions of this special Act. He thought that had it been made plain that by the special Act a new liability was cast upon the frontager owners that had not before existed steps would have been taken by frontager owners to oppose the Bill. But, unfortunately, these local Acts of Parliament were not so drawn, and unfortunate individuals or classes were affected by them without having an opportunity of objecting upon the ground that to charge them with a new liability would be a departure from the policy of the antecedent local Acts. But the words of the section were very strong. They applied to any new sewer in "any street." The words were not qualified by the word "new," as one would have expected to find would have been introduced before the words "any street." Consequently the defendant was liable, and the appeal would be allowed.

BUCKLEY, L.J., concurred.

KENNEDY, L.J., in agreeing, said he could not see that the provision in question was unfair or unjust, as the Act of Parliament brought into the borough boundaries thoroughfares which before had not been subject to expenditure by the corporation, and therefore the *status quo* remained unaltered.—COUNSEL, *E. Sutton*, for the corporation; *Macmorran*, K.C., and *Rhodes*, K.C. SOLICITORS, *Gover, Smith, & Moss*, for *W. H. Hickson*, Town Clerk, Rochdale; *Briggs & Cross*, Manchester, for *Jackson & Co.*, Rochdale.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

CYCLISTS TOURING CLUB *v.* **HOPKINSON.** Swinfen Eady, J. 1st Dec.

COMPANY—CONSTRUCTION OF MEMORANDUM—ULTRA VIRES—POWER TO PENSION EX-SECRETARY.

A majority of the members of a club, registered with limited liability by licence of the Board of Trade, under section 23 *of the Companies Act,* 1867, *without the addition of the word "limited" to its name, desired to grant an annuity by way of pension to their ex-secretary.*

Held, on the true construction of its memorandum of association it was within the powers of the club to grant the proposed annuity.

The plaintiffs in this action were the Cyclists Touring Club, a company which had been registered with limited liability without the addition of the word "limited" to its name, by licence from the Board of Trade obtained, on terms, under section 23 of the Companies Act, 1867. The licence, which was incorporated in the Memorandum, provided that the funds of the club should be devoted solely to the objects set forth in the memorandum, and that no portion thereof should be paid or transferred directly or indirectly by way of bonus, dividend, or otherwise howsoever by way of profit to any member of the club. Provided that nothing therein contained should prevent the payment in good faith of remuneration to any officer or servant of the club, or to any member of the club, or other person in return for any services actually rendered to the club. A majority of the members of the club who responded to an invitation to vote were in favour of the grant of an annuity for life by way of pension to the former secretary of the club, Mr. E. R. Shipton, who was also a club member. The question to be determined was whether it was within the power of the club to grant such an annuity having regard to terms of the memorandum.

SWINFEN EADY, J., after stating the facts, continued: Mr. Shipton would, if necessary, resign his membership, and I have been invited on behalf of the defendant to decide the case on the broader ground, assuming him to be now a non-member. The club was formed for the objects set out in the memorandum, which are, shortly, to promote cycling, and to assist cyclists. The club was desirous of obtaining limited liability without being compelled to use the word "limited" as part of its name, and its application to the Board of Trade for this purpose was granted on the terms of the licence which was embodied in, and forms part of, the memorandum of association. Dealing with the case on the footing that Mr. Shipton is a non-member there is nothing in those terms to prevent the proposed payment, until you come to the proviso. It is difficult to see the meaning of the words "or other person" in the proviso, since the prohibition apparently extended only to payments to members; perhaps it was only inserted for the purpose of making it clear that the prohibition extended no further. However that may be, the real question is, whether the proposed payment, which is a payment to a servant who has been paid all that is legally due in respect of his past services, is in any sense in return for services actually rendered to the club.

The provision in section 23 of the Companies Act, 1867, is directed against any distribution of profits amongst the members of the association; it draws a broad distinction between associations existing for the profit of their members, and those formed for the promotion of art, science, religion or other useful objects; it was not intended to prevent payments being made for services rendered. In consfruing the memorandum I am entitled to refer to what Lord Selborne said in *Small* v. *Smith* (10 A. C., at p. 129). In my opinion the memorandum contains no express prohibition against this payment. The question has, it would appear, never arisen before in connection with an association not formed for profit. The leading case on the subject with regard to trading companies is *Taunton* v. *Royal Insurance Co.* (2 H. & M., at p. 191), where Lord Hatherley said: "It is one thing to say the directors are paying something which they are not bound to pay, and quite another thing to say that they are making payments for purposes not within the objects of the company." In promoting the objects of a club such as the present one, it is most desirable to encourage faithful service on the part of its officers and servants, and it is of as much importance to a club as to a trading company that it should be able to hold out such inducements to persons entering its service as to enable it to secure the best assistance it can get. In *Hutton* v. *West Cork Railway Co.* (23 Ch. D., at pp. 671 and 672), Bowen, L.J., put the test in this way: "*Bona fides* cannot be the sole test. . . . The test must be what is reasonably incidental to, and within the reasonable scope of, carrying on the business of the company." In my opinion the payment to a retired servant of the company by way of annuity, gratuity or pension is within its powers as being a payment it is entitled to make in furtherance of the best interests of the company. In my view, without expressing any opinion on the facts, which are not before me for decision, it would be too narrow a construction of the clause to say that the payments which the club can make are limited to payments on legal contracts of what is legally due, excluding payments made voluntarily in respect of services rendered in the past. I decide therefore that on the true construction of its memorandum of association the club has power to make this payment out of its funds, and to set aside a sum for the purpose.—COUNSEL for the plaintiff, *Gore-Browne*, K.C., and *W. M. Cann;* for the defendant, *Frank Russell*, K.C., and *A. Sims.* SOLICITORS, *Petch & Co.; T. L. Yates.*

[Reported by PERCY T. CARDEN, Barrister-at-Law.]

McNAUGHT *v.* **McNAUGHT.** Eve, J. 10th Dec.

HUSBAND AND WIFE—CONVEYANCE TAKEN IN NAME OF WIFE—RESULTING TRUST—PRESUMPTION OF ADVANCEMENT—MARRIAGE DECLARED NULL AND VOID.

Where a husband takes a conveyance in the name of his wife, the presumption of advancement does not depend on the marriage continuing until the death of either of the parties. Accordingly, the presumption obtains though the marriage has been declared null and void.

Dunbar *v.* Dunbar (ante, *p.* 32, 1909, 2 *Ch.* 639) *followed.*

This was an action for a declaration that certain premises were conveyed to the defendant Mrs. McNaught as a trustee for the plaintiff, and that she was a trustee of the premises for the plaintiff, subject to certain mortgages. It appeared that in February, 1906, the plaintiff agreed to purchase a house at Fulwood, near Preston, for £661. In June, 1906, the defendant, Mrs. McNaught, married the plaintiff. On the 13th of September, 1906, the purchase was completed, and the property was conveyed to Mrs. McNaught in fee simple. In the conveyance the £661 was stated to be paid by Mrs. McNaught out of moneys belonging to her as her separate estate. The plaintiff alleged that the purchase-money was provided as to £450 by the other defendants, and as to £211 partly out of his own moneys and partly out of borrowed money. The plaintiff also alleged that the conveyance of the premises was taken in Mrs. McNaught's name in order to protect the premises from execution in the event of damages being awarded against the plaintiff in an action for breach of promise, which then seemed likely to be brought against him, and that no gift or advancement to Mrs. McNaught was intended by the plaintiff. The plaintiff had been in possession of the premises since the completion of the purchase, and had paid all rates, taxes, and other outgoings, and also interest on the mortgage moneys. In September, 1908, the marriage was declared null and void on the petition of the plaintiff. The recent case of *Dunbar* v. *Dunbar* (*ante*, p. 32; 1909, 2 Ch. 639) was referred to, where it was held that the presumption of advancement in the case of husband and wife does not depend upon the marriage continuing until the death of either of the parties.

EVE, J.—In February, 1906, the plaintiff entered into a contract for the purchase of a house at Preston for the sum of £661. In the following June he married his cousin, the defendant, Olive McNaught, and in September of the same year the house was conveyed to her in fee simple for her sole and separate use, the consideration being stated to be paid out of her separate estate. That state of things gave rise to a presumption that the transaction was intended to be an advancement or gift to the wife, and that presumption was not displaced by the fact that the marriage was subsequently declared to be null and void on the husband's petition. Authority for that proposition was to be found in the recent case of *Dunbar* v. *Dunbar*. But counsel for the plaintiff says—quite rightly—that the essence of a presumption is that it may be rebutted, and that when, as here, you have the parties and the facts before the court, the question to be determined becomes a question of fact, and not one of presumption. The question in the present case is whether the house was conveyed to the lady for her own use and benefit, or whether there is a resulting trust in favour of the plaintiff, and that question depended on the surrounding circumstances. [His lordship then reviewed the evidence in detail, and continued:] What I have to determine is whether the story told by the lady is true or not. In my opinion, she was a witness of truth, and from beginning to end of her evidence she appeared to be speaking the truth. Am I to accept the plaintiff's story or the defendant's story? The conclusion I draw is that the plaintiff was apprehensive that the lady he had been engaged to would institute proceedings against him for breach of promise, and he wished to avoid the distress which that might cause his wife, and the loss which it might bring upon himself. The real motive which led the plaintiff to act as he had done was to protect his wife and the property in question. There was nothing to show that he intended at the time to resume possession. The action, therefore, would be dismissed with costs.—COUNSEL. *Clayton*, K.C., and *Dighton Pollock; P. O. Lawrence*, K.C., and *T. T. Methold; Mansfield.* SOLICITORS, *Golding Hargrove & Golding*, for *Holden, Whelan, & Wilson*, Lancaster; *George Turner & Osborn; Chester & Co.*, for *W. Bramwell*, Preston.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Re **RHODESIA GOLDFIELDS (LIM.). PARTRIDGE** *v.* **THE COMPANY.**
Swinfen Eady, J. 15th Dec.

DEBENTURE HOLDER'S ACTION—PAYMENT OUT OF COURT OF SUM RECOVERED—PENDING CLAIMS BY COMPANY AGAINST THE PLAINTIFF—SUM DUE TO PLAINTIFF CARRIED TO SEPARATE ACCOUNT AND NOT PAID OUT.

A debenture holder who was the original plaintiff in a debenture holder's action was also a trustee for the debenture holders and, as well, a director of the company. The sum recovered in the action had been paid into court, and in paying it out to the debenture holders it was proposed to except, and carry to a separate account, the sum due to the original plaintiff on the ground that the company had certain claims against him which were still pending.

Held, that it would not be right for the court in administering the fund in the debenture holder's action to part with a share in it to the former plaintiff, or his assignees, until the rights as between him and the company had been ascertained, and that his share of the fund must therefore be carried over to a separate account.

The substantive question argued on the further consideration of this action was, whether upon payment out of court to debenture holders upon the distribution of the fund realised in the debenture holder's action, the court ought to carry to a separate account, and retain for the present, the amount due to the original plaintiff in the debenture holder's action, or his assignees since action brought. A summons was taken out by the party to whom conduct of the debenture holder's action had been given suggesting this course, which Partridge, the original plaintiff, opposed. The contention of the company, and of the applicant on the summons, was that claims were pending against Partridge, who was also a director of the company, and one of the trustees for the debenture holders, and that it would therefore be inequitable to distribute the fund and pay out the amount appearing to be due to Partridge, or his assignees, without his first making good what, if anything, is found to be due from him in respect of the pending claims. It was contended on behalf of Partridge that the court was in effect asked to retain the sum in court in order that it might be available for execution if the company were, in the future, to establish a debt against Partridge. This, it was contended, would be going further than any reported case. Partridge's assignees set up, in addition, that they being purchasers for value, without notice of any claim by the company against their transferor, should not be deprived of their money because of the pending claim of the company against their transferor. To which the company and the applicant replied that since the debentures did not contain the usual clause making them transferable free from equities, the company could enforce against the transferees all rights which it could enforce against their transferor.

SWINFEN EADY, J., in the course of his judgment, after setting out the facts, continued: It is alleged that Partridge is largely indebted to the company, though the amount, if any, due from him has not yet been ascertained. One of the claims made against him is comprised in Schedule 3 of the master's certificate, and is a claim in respect of profits which, it is alleged, passed into his pocket when they ought not to have done so. That is a claim not in damages but in debt. It is claimed that Partridge has received improperly moneys of the company. It is a disputed claim, but it is a claim for a debt as much as if it had been a disputed tailor's bill. The principle in this class of cases is well established. Thus in the case of *Akerman* v. *Akerman* (1891, 3 Ch., at p. 219), Kekewich, J., said: "The principle is to be found laid down in *Cherry* v. *Boulthee* (4 My. & Cr. 442) and in *Courtenay* v. *Williams* (15 L. J. Ch. 204), and, no doubt, if search were made, it would be found to have been laid down in many other cases. It is this: A person who owes an estate money, that is to say, who is bound to increase the general mass of the estate by a contribution of his own, cannot claim an aliquot share given to him out of that mass without first making the contribution which completes it. Nothing is in truth retained by the representative of the estate; nothing is in strict language set off, but the contributor is paid

by holding in his own hand a part of the mass, which, if the mass were completed, he would receive back." So in the case of *Re Goy & Co. (Limited)* (1900, 2 Ch., at p. 153) where Stirling, J., said: "It has been repeatedly held inequitable that a person entitled to a share of a fund should receive anything in respect of that share without paying what he may be bound to contribute to the same fund. Under such circumstances the court in effect says to the person claiming to be paid, 'You have in your own hands that which is applicable to the payment; pay yourself out of that.' In *Ex parte Theys* (25 Ch. D. 587) Cotton, L.J., said that probably the principle was applicable to the distribution of a fund to which debenture holders were entitled." It was so applied in *Re Brown & Gregory (Limited)* (1904, 1 Ch. 627). Mr. Ward Coldridge referred to various cases on the subject of set-off, but the principle of this rule is of much wider application than the doctrine of set-off. It is a general rule that where an estate is being administered by the court or a fund is being distributed a party cannot take what is due to him out of the fund until he has first made good what is due from him. It makes no difference whether the amount is ascertained or not. In *Goy's case* Stirling, J., first considered how the case would stand if the debentures had been still retained by the assignor, and he was prepared to hold that the assignor would have been bound. But he held that the debtor had contracted that he would not avail himself of equities against a transferee. Here that element does not exist. It has been pointed out that the clause making the debentures transferable free from equities is not present in this case. The general rule that the transferee of a *chose in action* can be in no better position than his transferor cannot be disputed. In the present case there is not even a certificate under the seal of the company. In any case, until the rights as between Partridge and the company are ascertained it would not be right for the court to part with any share in the fund to Partridge or his assignees. His share in the fund must therefore be carried over to a separate account.—COUNSEL, for the company, *Russell*, K.C., and *Bischoff*; for the debenture holder having the conduct of the action, *Jenkins*, K.C., and *G. F. Hart*; for Mr. Partridge and his assignees, *Ward Coldridge*. SOLICITORS, *Chamberlain & Co.*; *Simmons & Simmons*; *Ashurst, Morris, & Co.*

[Reported by PERCY T. CARDEN Barrister-at-Law.]

Bankruptcy Cases.

THE BOARD OF TRADE *v.* **EMPLOYERS' LIABILITY ASSURANCE CORPORATION.** Phillimore, J. 29th Nov.; 13th Dec.

BANKRUPTCY—DEFAULT OF TRUSTEE—LOSS OR DAMAGE OCCASIONED TO BANKRUPT'S ESTATE—LIABILITY OF ASSURANCE COMPANY UNDER BOND TO BOARD OF TRADE—PENAL INTEREST PAYABLE BY TRUSTEE—BANKRUPTCY ACT, 1883 (46 & 47 VICT. C. 52), S. 74, SUB-SECTION (6).

When an assurance company gives a bond to the Board of Trade to make good any loss or damage occasioned to the bankrupt's estate by any default of the trustee it is liable to make good the trustee's default in payment of the penal interest exacted from him, under section 74, sub-section 6 of the Bankruptcy Act, 1883, for improper retention of the moneys of the estate.

Special case stated by consent for the decision of the King's Bench Division, and heard by Phillimore, J., at the request of the parties for the reason that a question of bankruptcy law was involved. The facts as set out in the special case were as follows:—On the 28th of April, 1894, a receiving order was made against the Countess de la Torre in the county court of Berkshire, holden at Windsor; she was adjudicated bankrupt, and a trustee was appointed on the 1st of June. Upon the 4th of June the trustee and the Employers' Liability Assurance Corporation became jointly and severally bound to the Board of Trade to secure the due performance by the trustee of his duties, the material words of the bond being: "If the said trustee shall and do from time to time well and sufficiently perform and execute all and singular the duties required of him as trustee under the Bankruptcy Acts, 1883-1890, or any general rules made or hereafter to be made under such Acts; or if the said trustee shall fail therein, and the said corporation shall make good any loss or damage occasioned by any such default made after the date hereof to the estate of the said bankrupt, including so much of the costs of the renewal of the defaulting trustee and the appointment of his successor as shall be in excess of the amount which in the opinion of the Inspector-General in Bankruptcy shall represent the value of the work done by the defaulting trustee, for which he shall not have received remuneration, to the extent of five hundred pounds, this obligation shall be void or otherwise shall remain in full force and virtue." On the 21st of May, 1908, the trustee and the corporation agreed in writing that the corporation should be liable to make good any loss or damage occasioned by default of the trustee after the 4th of June, 1907, to the extent of £100 only in lieu of the £500 provided in the bond of the 4th of June, 1894, but that nothing should relieve the corporation from liability in respect of any default prior to the 4th of June, 1907. In September, 1900, the trustee sold some real estate of the bankrupt for £305 12s. He received £30 10s. deposit on signing the agreement, and the remainder, £274 2s., in October, but he only paid £155 10s. into the Bankruptcy Estates Account, thus remaining accountable for £149 2s. On the 3rd of May, 1908, the trustee applied to the Board of Trade for his discharge, when he was asked to account for his non-disclosure of the receipt of the whole of the purchase money. On the 26th of August he paid the £149 2s. by remitting that sum to the Bankruptcy Estates Account. In September the Board of Trade removed him from his office for having retained a sum of over £50 under the provisions of section 74, sub-section 6, of the Bankruptcy Act, 1883. If the trustee had not been guilty of default there would have been due to him £122 4s. 7d. for remuneration, but all he claimed upon applying for his discharge was £55, which was allowed in his account. £19 5s. 11d. was due to him for disbursements, but was not paid to him. There was due from him under section 74, sub-section 6, twenty per cent. penal interest on the amount retained by him in excess of £50, which amounted to £155 3s. 7d. On the 23rd of September the Board of Trade required him to pay this amount, but he failed to do so. The Board of Trade therefore required payment of £100 from the corporation under the agreement of the 21st of May, 1908. The corporation denied liability, and denied that any loss or damage to the bankrupt's estate had been occasioned by the default of the trustee. The question for the court was whether the corporation were liable to pay the said sum of £100 to the Board of Trade. Counsel for the Board of Trade contended that the default of the trustee in payment of the penal interest did occasion loss and damage to the bankrupt's estate, because of the decision in *Re Sims, Ex parte The Official Receiver* (1907, 2 K. B. 36), that such penal interest is to be paid to the bankrupt's estate and not to the Treasury. He also cited an unreported decision of Cave and Wills, JJ., to the effect that a claim for unpaid remuneration cannot be set off against a claim for penal interest, because by section 74, sub-section 6, a trustee who thus retains money "shall have no claim for remuneration." The disbursements, amounting to £19 5s. 11d., could only be set off against the total amount of penal interest, £155 3s. 7d. Therefore the Board of Trade were still entitled to demand £100 from the corporation. The defaults he alleged against the trustee were: Firstly, the wrongful retention of the money; secondly, the failure to pay the penal interest. Counsel for the corporation contended that the penal interest exacted by the Board of Trade from trustees who improperly retain the moneys of estates in their hands was not compensation for any loss or damage to the estate, but was merely a penalty, and that they were not liable to make good the trustee's default in payment of such interest. The court reserved judgment.

Dec. 13.—PHILLIMORE, J., after stating the facts, said: The first question I have to determine is, whether the corporation can be required to pay this by reason of the liability to "make good any loss or damage." It is said for the corporation that this interest is not a compensation for any loss or damage, but a penalty. It is said for the Board of Trade that it is a conventional measure of the loss or damage which the estate to be administered in bankruptcy may be treated as having sustained. I have referred to all the cases cited in argument, especially to *Re Sims* (1907, 2 K. B. 36), and to the cases cited in the learned opinion quoted in the note to *Re Sims*. The judgment in *Re Sims* altered the course of the practice which had prevailed for some years, and according to which this interest was treated as accruing to the Treasury and not as forming part of the bankrupt's estate, and determined that it did form part of the bankrupt's estate. This interest has been imposed by a series of statutes going back to 49 Geo. 3, c. 121. But the statutory imposition is probably an extension of the rule of the Court of Chancery imposing interest at five or four per cent. upon assignees who improperly kept balances in their hands: and this five or four per cent, was, as is shewn by the case of *Treves* v. *Townsend* (1 Bro. C. C. 384) and other cases, recoverable directly by the creditors and for their own benefit. However this may be, I must take the decision in *Re Sims* as right, and this money goes to the creditors. Then it is contended that I cannot treat it as compensation for loss or damage, but as some peculiar bonus which has accrued to the creditors. It is said that the delay cannot have caused a loss of 20 per cent., and that creditors are only allowed 5 per cent. interest on their debts, so that if, for example, the sum retained would have enabled a dividend of 20 per cent. in the pound to have been paid, its retention has only cost the estate interest at 5 per cent. But to this there are several answers—(1) the bankrupt has an interest in the estate after his debts have been paid in full, and ready money may be worth much more to him than 5 per cent.; (2) there are cases where a sum of ready money might put the trustee in funds if he properly applied them to carry on the business to complete a contract or to save an equity of redemption of considerable value; (3) when a trustee is once found improperly retaining funds it is very probable that the full extent of his misconduct may not be discovered; he may have retained other sums or more, or for a longer period than his accounts compel him to disclose, and to make sure of not erring in his favour the statute fixes 20 per cent. The contrary theory of a bonus to the creditors rests upon no principle. I am of opinion, therefore, that the corporation can be required to pay this interest by reason of the liability to make good loss or damage. Two subordinate questions arise. The remuneration of the trustee, if he had made no default, would have amounted to £122 4s. 7d. He had received £55 before his default was discovered. He has lost the balance of his remuneration as a punishment for his default. The corporation say that if the estate was a loser by his default it was to some extent a gainer by saving this part of his remuneration, and that it is only liable for the balance. This point is said to have been decided in the unreported case of *Board of Trade* v. *Guarantee Society*, decided by Cave and Wills, JJ., on the 10th of June, 1896. I have looked at the decision in that case, and I think it does decide this point, and I think it rightly so decides it, against the corporation. The other subordinate matter is that the trustee has

a claim to deduct disbursements made by him on account of the estate, to the amount of £19 5s. 11d. This is so. But it still leaves the Board of Trade with a claim against them for more than £100. Therefore, there must be judgment against the defendant corporation for £100 and costs.—COUNSEL, *Hansell; Reed*, K.C., and *F. Mellor*. SOLICITORS, *Solicitor to the Board of Trade; Watson, Sons, & Room*.

[Reported by P. M. FRANCKE, Barrister-at-Law.]

Court of Criminal Appeal.

REX *v.* **CHARLES SMITH.** 22nd Oct.

CRIMINAL LAW—PREVENTIVE DETENTION—APPEAL AGAINST PRECEDING SENTENCE OF PENAL SERVITUDE—APPEAL WITHOUT LEAVE—PREVENTION OF CRIME ACT, 1908 (8 ED. 7, c. 59), s. 11.

As section 11 of the Prevention of Crime Act, 1908, which gives a right to a person sentenced to preventive detention to appeal against "the sentence" without leave, primâ facie, refers only to the sentence of preventive detention, the Court of Criminal Appeal, in order to save the trouble and expense of two applications to the court of a different nature, have directed their registrar that in every such appeal it shall be deemed that the court has given leave to appeal against the preceding sentence of penal servitude.

CRIMINAL LAW—PREVENTION OF CRIME ACT, 1908 (8 ED. 7, c. 59)—CRIME COMMITTED AFTER PASSING AND BEFORE COMING INTO OPERATION OF THE ACT.

By section 19 (2) of the Prevention of Crime Act, 1908 :—"This Act shall come into operation on the first day of August, 1909." The Act was passed on the 21st of December, 1908. By section 10 (1) of the Act: "Where a person is convicted on indictment of a crime committed after the passing of the Act," he may, in certain conditions ther detailed, be tried as a habitual criminal, and sentenced to preventive detention. A "crime" was committed on the 13th of July, 1909, and on the 7th of October, 1909, its perpetrator was convicted on indictment.

Held, that there was jurisdiction to try this person as a habitual criminal, and to sentence him to preventive detention, as the words in section 10 (1), "after the passing of this Act" referred to the date of the actual passing of the Act, and not the date from which the Act came into operation.

CRIMINAL LAW—PREVENTION OF CRIME ACT, 1908 (8 ED. 7, c. 59), s. 10—CONVICTION AS HABITUAL CRIMINAL—NO AVERMENT IN INDICTMENT THAT HE IS HABITUAL CRIMINAL.

A man was convicted of being a habitual criminal on an indictment that did not aver that he was a habitual criminal, but which did aver that he had been three times previously convicted of a crime since he was 16 years of age, and that he was leading persistently a dishonest life, following the words of section 10 (2) (a) of the Prevention of Crime Act, 1908.

Held, that the pleading was good, but that it would be better that the indictment should contain the averment that the appellant was a habitual criminal.

This was an application for leave to appeal against a sentence of five years' penal servitude on a conviction for house-breaking and stealing, and an appeal against a sentence of seven years' preventive detention on a conviction for being a habitual criminal, under section 10 of the Prevention of Crime Act, 1908. The first point raised by the appellant was whether, where a sentence of penal servitude is followed by a conviction as a habitual criminal, and a sentence of preventive detention, an appeal lies without leave to the Court of Criminal Appeal from the sentence of penal servitude. By section 11 of the Prevention of Crime Act, 1908 (8 Ed. 7, c. 59) : "A person sentenced to preventive detention may, notwithstanding anything in the Criminal Appeal Act, 1907, appeal against the sentence without the leave of the Court of Criminal Appeal." By section 10 (1) of that Act : "Where a person is convicted on indictment of a crime committed after the passing of this Act, and subsequently the offender admits that he is, or is found by the jury to be, a habitual criminal, and the court passes a sentence of penal servitude, the court, if of opinion that by reason of his criminal habits and mode of life it is expedient for the protection of the public that the offender should be kept in detention for a lengthened period of years, may pass a further sentence ordering that, on the determination of the sentence of penal servitude, he be detained for such period not exceeding ten nor less than five years, as the court may determine, and such detention is hereinafter referred to as preventive detention . . . . . " By section 3 of the Criminal Appeal Act, 1907 (7 Ed. 7, c. 23) : "A person convicted on indictment may appeal under this Act to the Court of Criminal Appeal . . . . . (*c*) with the leave of the Court of Criminal Appeal against the sentence passed on his conviction unless the sentence is one fixed by law."

LORD ALVERSTONE, C.J., delivered the judgment of the court (DARLING and BUCKNILL, JJ., with him) : Having read the sections set out (*supra*), he said : The fact that this further sentence of preventive detention can only be given after a lawful sentence of penal servitude affords a striking argument for not dealing with the appeals against the two sentences separately. We do not consider the terms of section 11 are clear; but *primâ facie* "the sentence" here referred to is the sentence of preventive detention. But we are satisfied that it would be very inconvenient if there is an appeal, as of right, against the sentence of preventive detention, whilst there is only an appeal with leave against the sentence of penal servitude involving perhaps two applications to the court. We think, therefore, we should adopt a practice which will get rid of this difficulty, so that, in fact, an appellant can appeal without leave against the two sentences. We direct the Registrar of the Court of Criminal Appeal to treat every such case as if the court had given leave to appeal against the sentence of penal servitude, so as to prevent there being two applications to the court, involving both trouble and expense. The effect of our direction may subsequently be embodied in a declaratory Act of Parliament. The practice will be as if section 11 referred to the whole sentence, that of preventive detention and also the preceding sentence of penal servitude.

It appeared that the appellant committed "the crime," for which he was convicted on indictment on the 13th of July, 1909, and he was convicted on the 7th of October, 1909, on that indictment, and of being a habitual criminal, under the Prevention of Crime Act, 1908. That Act was passed on the 21st of December, 1908. By section 19 (2) of that Act : "This Act shall come into operation on the 1st day of August, 1909." The appellant contended that the words in section 10 (1) of the Act "after the passing of this Act" meant after the date when the Act came into operation. The same point was raised in the case of *Rex* v. *Weston*, and the counsel in that case now argued the point.

LORD ALVERSTONE, C.J., delivered the judgment of the court as follows : In both these cases of *Rex* v. *Smith*, and *Rex* v. *Weston*, the appellants, who have been convicted as habitual criminals, and sentenced to preventive detention and penal servitude, were convicted of the crimes for which they were sentenced to penal servitude after the 1st of August, 1909; but in each case the crime was committed between the 21st of December, 1908, when this Act was passed, and the 1st of August, 1909, when it came into operation. It is said that we are not to treat the words of section 10 (1) of this Act (*supra*) as including such a crime—in other words, that we are not to give to the words "after the passing of this Act" their natural meaning. We do not think we ought to give effect to this argument. At one time there was no date mentioned in an Act of Parliament which came into operation as from the beginning of the session. That was found to be inconvenient, and we have long passed that stage. We now have two dates : the one the date of the passing of the Act, the other the date when the Act comes into operation. It is only necessary to look at the Act to see that a great many arrangements would have to be made before the Act could be effectively worked. It is said that because there was this necessity to put into the Act a date subsequent to the passing. when it should come into operation, we ought not to give these words, "after the passing of the Act," their natural meaning. Not to do so, I think we should have to find that that was not the proper implication by some necessary implications derived from the Act. The Act is an attempt to improve our criminal procedure, both in the interests of prisoners and of the public. We cannot say what would have been the consequences to this appellant apart from this Act. His sentence might have been more or less severe. As to the case of *Wood* v. *Riley* (*supra*), which related to another Act of Parliament, we are not prepared to follow it as to this Act. The case of *Ex parte Rashleigh* (*supra*) decided eight years later by James, Mellish, and Baggallay, L.JJ., affords us the strongest opinion for our present ruling. We think that section means what it says : "Where a person is convicted on indictment of a crime committed after the passing of this Act," the provisions of the section are to apply. I need hardly say we attach no importance to this "solemn declaration" made by the appellant.

It appeared that in the indictment on which the appellant Smith was convicted as a habitual criminal, there was no averment that he was a habitual criminal, but it did aver that he had been three times previously convicted of a crime since he was sixteen years of age, and that he was leading persistently a dishonest life, following the words of section 10 (2) of the Prevention of Crime Act, 1908. By that sub-section : "A person shall not be found to be a habitual criminal unless the jury finds on evidence (*a*) that since attaining the age of sixteen years, he has at least three times previously to the conviction of the crime charged in the said indictment been convicted of a crime, whether any such previous conviction was before or after the passing of this Act, and that he is leading persistently a dishonest or criminal life; or (*b*) that he has on such a previous conviction been found to be a habitual criminal, and sentenced to preventive detention." By section 10 (3) of the Act : "In any indictment under this section it shall be sufficient, after charging the crime, to state that the offender is a habitual criminal."

LORD ALVERSTONE, C.J., in delivering the judgment of the court, said : We think that no objection can be raised in the form of this indictment; but we think it better, as a matter of pleading, that such an indictment should contain an averment that the person charged is a habitual criminal. The appellant's career had been a bad one. He had already served terms of three and of five years' penal servitude. And there was a *remanet* from his last sentence of one year and nine days. The court reduced the sentence from one of five to one of three years' penal servitude.—COUNSEL for the appellant, *F. W. Robinson;* for the Crown, *W. B. Campbell*. SOLICITORS, *The Registrar of the Court of Criminal Appeal; The Director of Public Prosecutions*.

[Reported by C. G. MORAN, Barrister-at-Law.]

New Orders, &c.

High Court of Justice.

CHRISTMAS VACATION, 1909-1910.

NOTICE.

There will be no sitting in court during the Christmas Vacation.

During the Christmas Vacation, all applications "which may require to be immediately or promptly heard," are to be made to the judge who for the time being shall act as Vacation Judge.

The Honourable Mr. Justice NEVILLE will act as Vacation Judge from Wednesday, the 22nd of December, to Monday, the 10th of January, 1910, both days inclusive. His lordship will sit in King's Bench Judges' Chambers on Thursday, the 30th of December, 1909, and Thursday, the 6th of January, 1910.

On days other than those when the Vacation Judge sits in chambers applications in urgent matters may be made to his lordship personally or by post.

In any case of great urgency the brief of counsel may be sent to the judge by book-post or parcel, prepaid, accompanied by office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by counsel, of the order he may consider the applicant entitled to, and also an envelope capable of receiving the papers, addressed as follows:—"Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Chambers, Royal Courts of Justice, London, W.C."

On applications for injunctions, in addition to the above, a copy of the writ, and a certificate of writ issued, must also be sent.

The papers sent to the judge will be returned to the registrar.

The address of the judge for the time being acting as Vacation Judge can be obtained on application at the Chancery Registrars' Chambers, Room 136, Royal Courts of Justice.

The chambers of Mr. Justice Swinfen Eady and Mr. Justice Neville (Division A to D) will be open (for Vacation business only) from 10 to 2 on Friday, the 24th of December; Tuesday, the 28th of December; Wednesday, the 29th of December; Thursday, the 30th of December; Friday, the 31st of December; Tuesday, the 4th of January; Wednesday, the 5th of January; and Thursday, the 6th of January, 1910.

Law Students' Journal.

The Law Society.

HONOURS EXAMINATIONS.—NOVEMBER, 1909.

At the Examination for Honours of Candidates for Admission on the Roll of Solicitors of the Supreme Court, the Examination Committee recommended the following as being entitled to Honorary Distinction:—

FIRST CLASS.

CYRIL FULLARD ENTWISTLE, LL.B. (Vict.), who served his clerkship with John Herbert Hall, of Bolton; and Messrs. Rawle, Johnstone & Co., of London.

EDWARD MAX ROCHE, B.A. (Oxon.), who served his clerkship with Mr. Henry Temperley, of Sunderland.

ERIC ARTHUR GODDARD JONES, B.A. (Oxon.), who served his clerkship with Mr. C. Stork Holdsworth, of London.

WILLIAM DOBSON SOULSBY, who served his clerkship with Mr. Chas. S. Shortt, of Newcastle-on-Tyne.

EDWIN HERBERT CLUTTERBUCK, who served his clerkship with Mr. Edwin Clutterbuck, of Birmingham.

SECOND CLASS.

(In alphabetical order.)

William Birch Carnley, who served his clerkship with the Right Hon. D. Lloyd George, M.P., of the firm of Messrs. Lloyd George, Roberts & Co., of London.

Ernest Arthur de Buriatte, who served his clerkship with Mr. E. J. de Buriatte, of London.

Isaac Daniel Hooson, who served his clerkship with Mr. James Hapley Pierce, of Wrexham; and Messrs. Speechley, Mumford & Craig, of London.

John Vivian Nancarrow, LL.B. (Camb.), who served his clerkship with Mr. Francis Henry Jackson, of the firm of Messrs. Jackson & Jackson, of Middlesbrough; and Messrs. Jacksons, Elwell & Curran, of London.

John William Richards, who served his clerkship with Mr. Percival Wallis Allen, of Nottingham; and Messrs. Field, Roscoe & Co., of London.

Thomas Frank Sill, who served his clerkship with Mr. Alfred Henry Sill, of Middlesbrough; and Messrs. Peacock & Goddard, of London.

Frederick Herbert Verrall, B.A., LL.B. (Camb.), who served his clerkship with Mr. William Frederick Verrall, of Worthing.

Ronald Gus Williams, who served his clerkship with Mr. William Lyndon Moore, of Newport, Mon.

THIRD CLASS.

(In alphabetical order.)

George Victor Blake, who served his clerkship with Messrs. Keary, Stokes & White, of Chippenham; and Messrs. Stow, Preston & Lyttelton, of London.

Carlton Howard Bremner, who served his clerkship with Mr. William E. Corlett, of Liverpool.

Charles Leslie Hawksford Duchemin, who served his clerkship with Messrs. Stephen Gateley & Sons, of Birmingham; and Messrs. Whitelock & Storr, of London.

Arthur Gaunt, who served his clerkship with Mr. William Allen, of Leek; and Messrs. Robbins, Billing & Co., of London.

Archie Douglas Henderson, who served his clerkship with Mr. M. J. Henderson, of London.

Thomas Armitage Hewitt, who served his clerkship with Mr. Thomas Hewitt, of London.

Frank Kirby, who served his clerkship with Mr. Charles Septimus Shortt, of Newcastle-on-Tyne.

Frank Garfield Penman, B.A. (Camb.), who served his clerkship with Sir John Bamford-Slack; and Mr. Charles Atkinson, both of London.

Horace Milner Alderson Smith, LL.M (Liverpool), who served his clerkship with Mr. George William Allen, of Liverpool.

Joseph Edmund Smith, who served his clerkship with Mr. Rudolph Solomonson, of London.

Wyndham Alexander Smith, who served his clerkship with Mr. Wyndham Smith, of Manchester.

Alwyn Holberton Square, who served his clerkship with Mr. John Harris Square, of Kingsbridge; and Messrs. Powell & Skues, of London.

Joseph Bertram Udall, B.A. (Oxon), who served his clerkship with Mr. Isaac A. H. Everett, of the firm of Messrs. Hand & Co., of Stafford; and Messrs. Taylor, Rowley, Lewis & Davis, of London.

The Council of the Law Society have accordingly given class certificates, and awarded the following prizes of books:—

To Mr. Entwistle—the Clement's-inn prize—value about £10; and the Daniel Reardon prize—value about 20 guineas.

To Mr. Roche—the Clifford's-inn prize—value 5 guineas.

To Mr. Jones—the New-inn prize—value 5 guineas; and the John Mackrell prize—value about £9.

To Mr. Soulsby and Mr. Clutterbuck—the Law Society prizes—value 5 guineas each.

The Council have given class certificates to the candidates in the second and third classes.

Seventy-two candidates gave notice for the examination.

By order of the Council,
S. P. B. BUCKNILL, Secretary.
Law Society's Hall, Chancery-lane, London, December 10th, 1909.

Examinations at the Law Society in the Year 1909.

SPECIAL PRIZES OPEN TO ALL CANDIDATES.

SCOTT SCHOLARSHIP.

Edward Leslie Burgin, LL.B. (Lond.), being, in the opinion of the Council, the candidate best acquainted with the Theory, Principles, and Practice of Law, they have awarded to him the Scholarship founded by Mr. James Scott, of Lincoln's-inn-fields. Mr. Burgin served his articles of clerkship with Mr. Edward Lambert Burgin, of the firm of Messrs. Denton, Hall & Burgin, of London; and obtained the Clement's-inn and the Daniel Reardon Prizes at the Honours Examination held in June, 1909.

BRODERIP PRIZE.

Frederick Herbert Verrall, B.A., LL.B. (Camb.), having shown himself best acquainted with the Law of Real Property and the Practice of Conveyancing, passed a satisfactory examination, and attained honorary distinction, the Council have also awarded to him the prize, consisting of a gold medal, founded by Mr. Francis Broderip, of Lincoln's-inn. Mr. Verrall served his articles of clerkship with Mr. William Frederick Verrall, of Worthing; and obtained Second Class Honours at the Honours Examination held in November, 1909.

THE CLABON PRIZE.

William Dobson Soulsby, having shown himself best acquainted with the Law and Practice of Equity, otherwise passed a satisfactory examination, and attained honorary distinction, the Council have awarded to him the prize founded by Mr. John Moxon Clabon, of Great George-street, Westminster. Mr. Soulsby served his articles of clerkship with Mr. Charles S. Shortt, of Newcastle-on-Tyne; was Fourth in Order of Merit, and obtained the Law Society's Prize at the Honours Examination held in November, 1909.

LOCAL PRIZES.

TIMPRON MARTIN PRIZE FOR CANDIDATES FROM LIVERPOOL.

Dudley Auckland, LL.M. (Liverpool), who served two-thirds of his period of service in Liverpool, passed the best examination, and attained honorary distinction; the Council have awarded to him the gold medal founded by Mr. Timpron Martin, of Liverpool. Mr. Auckland served his articles of clerkship with Mr. Edward R. Pickmere, of

Liverpool; and obtained Second Class Honours at the Honours Examination held in June, 1909.

ATKINSON PRIZE FOR CANDIDATES FROM LIVERPOOL OR PRESTON.

Carlton Howard Bremner, having shown himself best acquainted with the Law of Real Property and the Practice of Conveyancing, otherwise passed a satisfactory examination, and attained honorary distinction, the Council have awarded to him the gold medal founded by Mr. Atkinson, of Liverpool. Mr. Bremner served his articles of clerkship with Mr. William E. Corlett, of Liverpool; and obtained the Law Society's Prize at the Honours Examination held in November, 1909.

BIRMINGHAM LAW SOCIETY'S GOLD MEDAL.

Edwin Herbert Clutterbuck, having, from among the candidates who have passed two-thirds of their term of service with a member of the Birmingham Law Society, been declared by the examiners to be fifth in order of merit, the Council have awarded to him the gold medal of the Birmingham Law Society. Mr. Clutterbuck served his articles with Mr. Edwin Clutterbuck, of Birmingham; and obtained the Law Society's prize at the Honours Examination held in November, 1909.

BIRMINGHAM LAW SOCIETY'S BRONZE MEDAL.

Henry Sydney Hoffman Hall, having, from among the candidates who passed two-thirds of their term of service with a member of the Birmingham Law Society, and who has not taken the society's gold medal, attained honorary distinction in the Second Class, the Council have awarded to him the bronze medal of the Birmingham Law Society. Mr. Hall served his articles of clerkship with Mr. Ernest Martineau, of the firm of Messrs. Ryland, Martineau & Co., of Birmingham; and Mr. Henry Faithful Norris, of the firm of Messrs. Bush, Mellor & Norris, of London; and obtained Second Class Honours at the Honours Examination held in March, 1909.

STEPHEN HEELIS PRIZE FOR CANDIDATES FROM MANCHESTER OR SALFORD.

Wyndham Alexander Smith, having passed the best examination, and attained honorary distinction, the Council have awarded to him the gold medal founded in memory of the late Mr. Stephen Heelis, of Manchester. Mr. Smith served his clerkship with Mr. Wyndham Smith, of Manchester; and obtained Third Class Honours at the Honours Examination held in November, 1909.

THE MELLERSH PRIZE.

Frederick Herbert Verrall, B.A., LL.B., Camb., from among candidates who have been articled in the counties of Surrey or Sussex, or who are the sons of solicitors who have resided or practised in either of those counties, having shown himself best acquainted with the Law of Real Property and the Practice of Conveyancing, the Council have awarded to him the prize founded by the late Mr. Robert Edmund Mellersh, of Godalming. Mr. Verrall served his clerkship with Mr. William Frederick Verrall, of Worthing; and obtained Second Class Honours at the Honours Examination held in November, 1909.

On Report of the Examination Committee, and
By Order of the Council,
S. P. B. BUCKNILL, Secretary.
Law Society's Hall, Chancery-lane, London, December 10th, 1909.

Law Students' Societies.

BIRMINGHAM LAW STUDENTS' SOCIETY.—Dec. 14.—Mr. A. C. Hayes in the chair.—The following moot point was debated:—"At an auction two freehold properties were offered for sale, one situate at Sandford and the other at Sandgate. By mistake, Mr. Tittlebat Titmouse, who was rather deaf, bid for the property at Sandford, thinking that he was bidding for the property at Sandgate. The property was knocked down to him, but he refused to sign the contract, whereupon the auctioneer signed it as his agent before leaving the auction room. Can the vendor obtain (i.) specific performance, or (ii.) damages for breach of contract?" Mr. H. P. Bensley opened in the affirmative, and was supported by Messrs. M. S. Corby, B.A., R. B. Blaker, T. H. Knight, M. I. Clutterbuck, and L. M. Kinsella; Mr. J. W. Jessop opened in the negative, and was supported by Messrs. J. D. Sampson, W. J. Blackham, H. V. Argyle, G. A. Baker, O. F. Gloster, and J. Cohen. After the openers had replied, the chairman summed up, and on the question being put to the meeting, the voting resulted as follows:—(1) Specific performance, negatived by four votes. Damages affirmed by the chairman's casting vote. A hearty vote of thanks to the chairman concluded the proceedings.

A strange incident occurred, says a writer in the *Law Magazine and Review*, in *Re Lord Chesham's Settlement* (1909, 2 Ch. 329). That was a case on the construction of a settlement of certain chattels to attend the inheritance as heirlooms. The case was heard by Eve, J., who held that the chattels vested absolutely in a tenant-in-tail who died before his father, the life tenant. The Court of Appeal overruled this. The strange incident was that the very same point on the very same settlement had been decided in the very same way by Chitty, J., some twenty years ago (*Re Lord Chesham*, 1886, 31 Ch. D. 466), and this was noticed by nobody till Farwell, L.J., drew attention to it in the Court of Appeal.

Obituary.

Sir S. G. Johnson.

We regret to announce the death, on Saturday last, of Sir Samuel George Johnson, late Town Clerk of Nottingham, at the age of seventy-eight. He was educated at the Maidstone Grammar School, and was articled to Mr. Knowles King, solicitor, of Maidstone. He was admitted in 1854, and commenced practice at Faversham, of which borough he was twice mayor, and subsequently became Town Clerk and Clerk of the Peace. In 1870 he was elected Town Clerk of Nottingham in succession to Mr. William Enfield. In that year, says the *Nottingham Daily Express*, the population of Nottingham was about 87,000, the area of the borough something like 2,000 acres, and the rateable value was about £270,000, while at the present time the population is 263,441, the area is 10,935 acres, and the rateable value is £1,215,750. The extension of the borough in 1877 was carried through under Mr. Johnson's guidance. A special Bill—one of the largest schemes of borough extension ever presented to Parliament—was promoted in the House of Commons, and it received the Royal Assent in the following year. Many other important municipal undertakings owed their success, and often their inception, to Mr. Johnson. There was first the acquisition of the gas undertaking in 1874, and this was followed by the acquisition of the water supply. In 1900 the corporation carried out a large fiscal scheme, by which they converted their loans into consolidated stock. These and other matters owed much to Mr. Johnson's administrative ability. In 1890, when Mr. Johnson had served the town for twenty years, a testimonial, consisting of a portrait of him for the Guildhall and a replica for himself, together with a service of plate, were presented to him. In his own department, says the journal already referred to, the late town clerk was a distinguished lawyer, and he was regarded as an authority in all matters relating to municipal government. He was the editor of the second and third editions of Arnold's Law Relating to Municipal Corporations. He also rendered valuable assistance to the Government in the consolidation of the municipal law which resulted in the passing of the Municipal Corporations Act of 1882. He was one of the founders of the Municipal Corporations Association of England, and afterwards continued to take an active part in the work of that organization, being the senior member of the Law Committee since its formation, and usually acting as chairman. After the passing of the London Local Government Act, Sir Samuel had the distinction of being appointed a Commissioner by the Privy Council to act with Sir Hugh Owen and Mr. A. T. Lawrence, K.C., in the division of London into metropolitan boroughs. In addition to being town clerk of Nottingham, Sir Samuel was clerk of the peace, registrar of the borough court of record (an office which became a sinecure after the constitution of the present county court), steward of the manor, and hon. secretary of the University College. In 1893 he received the honour of knighthood. He retired from the town clerkship in 1908 and was presented with the freedom of the city.

Mr. J. Mackrell.

Mr. John Mackrell, solicitor, of High Trees, Clapham Common, died a few days ago at the age of eighty-five. He was admitted in 1845, and in 1849 went into partnership with Mr. Millard, then clerk to the Cordwainers' Company. He afterwards became a member of the court of that company, and was master in 1897-8. In 1862-3 he served the office of senior under-sheriff of London and Middlesex, and was then appointed solicitor to the Irish Society. Soon afterwards he became solicitor in England to the Governments of New Zealand and New South Wales, and, says the *Times*, he drew the attention of Sir Julius Vogel, Premier of New Zealand, who was then in England, to the benefit which would result if the Colonial Government loans were raised by the issue of inscribed stock. Sir Julius Vogel, with the assistance of Mr. Mackrell and in consultation with the Colonial Secretary, negotiated an arrangement with the Bank of England for the issue and inscription of colonial stock. The co-operation of the other Colonial Governments was obtained, and after the terms of the Bill had been settled it was introduced in the House of Commons. Mr. Parnell at first blocked it, but eventually it passed into law as the Colonial Stock Act. Mr. Mackrell was much interested in educational questions, and endowed, through the Law Society, a prize known as the "John Mackrell Prize" for articled clerks who, on passing their final examination, "should have shewn the greatest practical knowledge of and capacity to advise upon and transact matters of business falling within the province of a practising solicitor, as distinct from the mere knowledge of the principles and practice of the law." Mr. Mackrell retired from practice in 1884.

Legal News.

Appointments.

MR. ARTHUR HUGH ADCOCK, of Birmingham and Sutton Coldfield, solicitor, has been appointed Deputy Registrar of the Birmingham County Court in place of Mr. Matthew Butcher, deceased, and commences his duties on the 1st prox.

Mr. E. MORRIS GIBSON, jun., of 3, 4 and 5, Queen-street, E.C., has been appointed a Commissioner to Administer Oaths.

Mr. F. Douglas-Norman, of the firm of Douglas-Norman & Co., solicitors, of 4, New-court, Lincoln's-inn, W., has been appointed a Commissioner for Affidavits, Declarations, Affirmations, Bail or Recognizances in the Supreme Court of Newfoundland, and also a Commissioner to take Affidavits and Acknowledgments in Proof of Deeds or Documents for Registration in Newfoundland.

Information Required.

George Robinson Sharpe.—George Robinson Sharpe, Esquire, of 180, Piccadilly, W., and the East India Club, St. James's-square, S.W., formerly District and Sessions Judge in South Malabar, India, who died on the 25th November, 1909. Any person having in his possession a will of the above-named George Robinson Sharpe is requested to communicate with Nicholson, Patterson, & Freeland, 2, Princes-street, Storey's-gate, Westminster.—Nicholson, Patterson, & Freeland, solicitors for and on behalf of the late Mr. G. R. Sharpe's representatives.

William Richard Peacock, deceased.—Any person having in his custody or having knowledge of the existence of a will, executed on or after 29th June, 1909, by William Richard Peacock, of Woodleigh, Norwood-road, Herne-hill, and of 51, Water-lane, Brixton, London, Contractor, who died on 6th November, 1909, or any solicitor consulted by the said William Richard Peacock in the month of June last on any business, is requested to communicate immediately with Robotham & Co., Derby, the solicitors for the deceased's widow. Any person producing such will, or giving trustworthy information regarding it, will be remunerated for his trouble. Derby, 13th December, 1909.

General.

The new staircase at the Royal Courts of Justice, leading from the central hall to the courts of the King's Bench Division, has been opened to the public. The staircase will make it more convenient to approach the King's Bench courts.

In the Court of Session, Edinburgh, on Saturday, says the *Times*, the First Division ordered the expulsion of Frank Montgomery Henderson Young, Thomas Mitchell, and Robert Scott Chalmers from the Society of Solicitors in the Supreme Courts of Scotland, and the removal of their names from the roll of law agents. It was proved that Young had acted as law agent and factor in Scotland on the trust estate of the late Mr. Forbes, of Dunottar, managed by English solicitors, and had embezzled from the trusts £16,000, which had been used in speculation. Mitchell had embezzled nearly the whole of the trust estate of the late Mr. John Lang, Largs, which amounted to £29,900, and Chalmers, during the period he was acting as secretary of the Scottish Oil and Guano Company, sold shares in his own person which were registered in the name of somebody else. His defalcations amounted to over £1,000. All three had left the country when warrants were issued for their apprehension, and the whereabouts of none of them was known.

Sir James Wilson, lately Financial Commissioner of the Punjaub, in a paper read at a meeting of the Indian section of the Royal Society of Arts, on the 9th inst., said :—"Unfortunately, the people of the Punjaub are much given to litigation as a substitute for the riots and violence which, in old days, often furnished them with pleasurable excitement. Many a peasant has been ruined by his fondness for gambling in the law courts and his passion for carrying appeals on petty matters to the higher tribunals. The temptation to litigate has been recently reduced, not only by the Alienation of Land Act, but by extending the period of limitation for ordinary suits for debt from three years to six; and, above all, the complete system of recording the rights in the land affords a ready means of settling disputes about land without going into the law courts. These measures have had a considerable effect in reducing litigation, and the income from judicial stamps, which affords an indication of the number and value of suits brought, fell from £180,000 in 1904-5 to £160,000 in 1906-7. Unfortunately, said Sir James, they have also had an effect in reducing the income of the lawyers; and while the unemployed labourer is a difficult problem to deal with, the starving lawyer is a grave danger to the peace of the community.

Mr. Justce Ridley, says the *Globe*, related an incident of his younger days during the hearing of an action in the King's Bench Division on Wednesday. Mr. T. A. Kerr, a City tea broker, sued Messrs. Tilling for damages for personal injuries, and stated that he was knocked down by a 'bus while alighting from a tramcar. Mr. Saunderson, on the plaintiff's behalf, contended that the 'bus should have been driven round the car while passengers were alighting. Mr. Justice Ridley said that could not be done, as the passing vehicle would at once be placed in the way of cars approaching on the other line. It was a very difficult problem, because if the vehicle was driven on the near side of the car, it at once became a danger to passengers alighting from the tramcar, while if it went round the car it at once was in the way of approaching cars. His lordship said he recalled the time when he was cycling along a road and decided to pass a tramcar on its near side. The conductor pulled him up, and told him he should have gone round the car. "I persisted, however," his lordship remarked, amid laughter, "and went the way I had previously decided to go." "You were not summoned?" asked Mr. Saunderson. "Oh, no," said his lordship. Later Mr. Justice Ridley said the fact of the matter was that the tramways had dislocated all traffic.

On Wednesday, in the House of Lords, on an application by counsel for the respondents in an appeal to postpone the hearing on the ground that his brief was not delivered till about 6 o'clock the previous evening, the Lord Chancellor said, according to the *Times*:—"Here we are with a very heavy list of appeals, and we have other duties to discharge. We cannot allow the business of the House to be trifled with. If solicitors do not instruct counsel in proper time for the counsel to be ready to argue a case which in any event is only two or three out of the list, they must take the consequences, and be answerable to their clients in the matter. It is quite impossible to allow the solicitor in a case to run things so fine as to leave the House without proper business to do. Their lordships proceeded with the hearing of the next case on the list, without releasing the parties in the first case.

Nearly 150 lawyers, including, of course, a good many nominal members of the bar, sat, says a writer in the *Globe*, in the late Parliament. To judge from the lengthening list of legal candidates, the number of barristers and solicitors in the next Parliament will certainly not be smaller. Though it is evident that the constituencies have no objection to being represented by lawyers, some ill-conditioned persons are already complaining that members of the legal profession are too numerous in the Parliamentary arena. This prejudice against political lawyers is no new thing. An ordinance passed in 1372 provided that "no man of the law, pursuing business in the King's courts . . . . shall be returned or accepted knight of the shire," and that—this was, perhaps, the unkindest cut of all—"no such man of law . . . then returned to Parliament shall have wages." Everybody knows that it was the unhappy fate of the Parliament from which lawyers were excluded to become known as the "lack-learning Parliament."

*** The reference to the case of *Re Horsfall*, with regard to destruction of old papers (*ante*, p 93), should have been to 7 B. & C. 528, not to 7 A. & E. 528, as stated in the observations.

Death.

Mackrell.—Dec. 11, at his residence, High Trees, Clapham-common, S.W., John Mackrell, in his 86th year. Interred at Collingbourne Ducis, Wilts. Friends are requested to kindly accept this, the only intimation.

Court Papers.

Supreme Court of Judicature.

Rota of Registrars in Attendance on

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Joyce.	Mr. Justice Swinfen Eady.
Monday ...Dec. 20	Mr Borrer	Mr Beal	Mr Farmer	Mr Greswell
Tuesday 21	Leach	Borrer	Bloxam	Beal
Wednesday 22	Farmer	Leach	Theed	Borrer
Thursday 23	Bloxam	Farmer	Church	Leach

Date.	Mr. Justice Warrington.	Mr. Justice Neville.	Mr. Justice Parker.	Mr. Justice Eve.
Monday ...Dec. 20	Mr Church	Mr Leach	Mr Theed	Mr Goldschmidt
Tuesday 21	Synge	Farmer	Church	Greswell
Wednesday 22	Goldschmidt	Bloxam	Synge	Beal
Thursday 23	Greswell	Theed	Goldschmidt	Borrer

The Christmas Vacation will commence on Friday, the 24th day of December, 1909, and terminate on Thursday, the 6th day of January, 1910, both days inclusive.

Winding-up Notices.

London Gazette,—Friday, Dec. 10.

JOINT STOCK COMPANIES.

Limited in Chancery.

Milford Haven Fish Curing Co, Ltd (in Liquidation)—Creditors are required, on or before Jan 10, to send their names and addresses, and the particulars of their debts or claims, to Fras. W. Pixley, 58, Coleman st, liquidator

S. F. Lyle, Ltd—Petn for winding up, presented Dec 7, directed to be heard at the Court House, St Thomas's st, Portsmouth, Jan 20, at 10 30. King & Franckeiss, Prudential bldgs, Portsmouth, for King & Co, Great James st, Bedford row, solors for the petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Jan 19

Sevenoaks Mineral Water Co, Ltd—Creditors are required, on or before Dec 18, to send their names and addresses, and the particulars of their debts or claims, to Arthur Edwin Bush, Lime Tree walk, Sevenoaks, Kent, liquidator

Wassau Central Basket Gold Reef, Ltd—Creditors are required, on or before Jan 22, to send their names and addresses, and the particulars of their debts or claims, to Albert James Culley, 3, Salters Hall ct, Cannon st. Segar & Co, Salters Hall ct, solors to the liquidator

London Gazette.—TUESDAY, Dec. 14.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ANTEONA GOLD MINING CO, LTD (IN LIQUIDATION)—Creditors are required, on or before Jan 8, to send in their names and addresses, and the particulars of their debts or claims, to Alfred David Owen, Threadneedle House, 28 to 31, Bishopsgate st Within, liquidator

ATLIN MINING CO, LTD—Creditors are required, on or before Jan 26, to send their names and addresses, and the particulars of their debts or claims, to S. G. Bruff, 155, Salisbury house, London wall, liquidator

CHARLES E. OFFEUR, LTD—Petn for winding up, presented Dec 6, directed to be heard Jan 25, at 12 o'clock noon. Enever, Broad street House, New Broad st, solors for petners Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Jan 24

EVANCOM GOLD MINING CO, LTD (IN LIQUIDATION)—Creditors are required, on or before Jan 8, to send in their names and addresses, and the particulars of their debts or claims, to Alfred David Owen, Threadneedle House, 28 to 31, Bishopsgate st Within, liquidator

FORMBY'S CEMENT WORKS CO, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Dec 31, to send their names and addresses, and the particulars of their debts or claims, to Harry Gouldie Wilson, 38, Basinghall st, liquidator

HULME PRINTING CO, (IN VOLUNTARY LIQUIDATION)—Creditors are requested, on or before Jan 8, to send their names and addresses, and the particulars of their debts or claims, to Fred Hargreaves, 55, Cross st, Manchester, liquidator

J. STRAUS & CO, LTD—Petn for winding up, presented Dec 10, directed to be heard on Jan 12. Danby & Co, Leader hall st, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Jan 11

LISKEARD DISTRICT POULTRY SOCIETY, LTD—Creditors are required, on or before Jan 8, to send in their names and addresses, and the particulars of their debts or claims, to L. H. Collings, Tremabe, Liskeard, liquidator

LONDON AND CONTINENTAL INVESTMENT CORPORATION, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Jan 31, to send their names and addresses, and the particulars of their debts or claims, to A. G. Bartholomew, 695, Salisbury house, London wall, liquidator

MINES CORPORATION OF NEW ZEALAND, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Jan 31, to send their names and addresses, and the particulars of their debts or claims, to A. G. Bartholomew, 695, Salisbury house, London wall, liquidator

VENTURE CORPORATION, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Jan 31, to send their names and addresses, and the particulars of their debts or claims, to A. G. Bartholomew, 695, Salisbury house, London wall, liquidator

WARRINGTON MOTOR CARRIAGE CO, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Jan. 17, to send their names and addresses, and the particulars of their debts or claims, to R. Unwin Stubbs, Bylands, Winsford, Chester. Roberts, Warrington, solors for liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Dec. 10.

LANCASHIRE PATENT FUEL CO, LTD.
SWAN HOTEL, NEWBY BRIDGE, LTD.
NU SIV SYNDICATE, LTD.
T. C. AVELING & CO, LTD.
VEIVEIL-BONNAUD, LTD.
SEVENOAKS MINERAL WATER CO, LTD.
CONTINENTAL ENGINEERING CO, LTD.
MILFORD HAVEN FISH CURING CO, LTD.
W. WALLER & CO, LTD.
COOKE BROTHERS AND THE LIVERPOOL DAIRY CO, LTD.
WALL & CO (MANCHESTER), LTD.
ALMODOVAR LEAD MINES SYNDICATE, LTD,
NAVY LEAGUE
HOTEL MODERNE, PARIS, LTD.
THROGMORTON INVESTMENT CO, LTD (Reconstruction).
HERTFORDSHIRE LAND CO. LTD.
APPLIANCES AND GENERAL ENGINEERING CO, LTD.
GRAVESEND ADVANCE CO, LTD.
T. GRIFFIN, LTD.

London Gazette.—TUESDAY, Dec. 14.

GILES AND WARD FOUNDRY CO, LTD. (Reconstruction).
JAMAICA COTTON CO, LTD.
PICCOLO CAB AND ENGINEERING CO, LTD.
ALTENKIRCHEN, LTD.
DOVER AND NEWSOME BAXTER, LTD.
CHAPMAN & WALKER, LTD.
AMLWCH MUTUAL MARINE INSURANCE CO, LTD.
BOOT & SON, LTD.
CALNE BRICK TILE PIPE AND POTTERY WORKS, LTD.
AUSTRO-HUNGARIAN SHOOTING AGENCY, LTD.
RAMSLEY EXPLORATION SYNDICATE, LTD.
GLANMWRWG COLLIERY CO, LTD.
METALIA, LTD.
MOTOR NOVELTIES, LTD.
MACKEY'S ELECTRIC LAMP CO, LTD.
MINERALS PROSPECTING SYNDICATE, LTD
INVICTA MOTOR CO, LTD.
SUN FOOD CO, LTD.
F. JOYCE & CO, LTD.
OXHYDRO FUEL ECONOMISER CO, LTD.
EVANCOM GOLD MINING CO, LTD.
ANTEONA GOLD MINING CO, LTD.

The Property Mart.

Result of Sale.

REVERSIONS, LIFE POLICIES, RENT CHARGES, AND DEBENTURES.

Messrs. H. E. FOSTER & CRANFIELD held their usual Fortnightly Sale (No. 897) of the above-named Interests, at the Mart, Tokenhouse-yard, E.C., on Thursday last, when the following lots were sold at the prices named, the total amount realized being £15,365:—

ABSOLUTE REVERSIONS—		
To £3,592	Sold	£1,880
To £8 000	,,	£1,800
REVERSIONS—		
To £3,075	,,	£1,675
To £1,202	,,	£315
POLICIES OF ASSURANCE—		
For £500	,,	£300
For £3,195	,,	£1,210
FULLY-PAID POLICY for £5,000	,,	£6,245
ENDOWMENT POLICY for £3,000	,,	£1,050
RENT CHARGE of £61 4s. 3d. per annum	,,	£900
DEBENTURE—Brixton Traders' Hall Co. (Limited), One £50 Eight per Cent.	,,	£30

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Dec 3.

ABBOTT, JAMES ANDREWS, Ealing Dec 18 Ruston & Co, Brentford
ABBOTT, WALTER, Hanwell Dec 18 Ruston & Co, Brentford
ASHBERRY, PHILIP HENRY, Sheffield, Manufacturer Dec 31 H & A Maxfield, Sheffield
BAINES THOMAS JOHN STONE, South Shields Dec 21 Marshall & Co, South Shields
BEAN, JOHN, Morpeth, Northumberland Jan 15 Webb, Morpeth
BROWN, FREDERICK WILLIAM, Putney hill, Putney Dec 31 Hubbard & Co, Cannon st
BROWNE, EMILY, Earls court Dec 30 Bullock & Co, London wall
BRUCE, JAMES GORDON TURING, Frinston on Sea, Essex Jan 5 Fladgate & Co, Craig's ct, Charing Cross
BURGESS, ELIZABETH, Wilmslow, Chester Jan 1 Cobbett & Co, Manchester
BRUSH, MARY, East Grinstead Dec 30 Preston & Foster, Graig's ct
BURTON, MARY, Kemp Town Brighton Jan 3 Gem & Co, Birmingham
CARTER, WILLIAM, Thornton le Fylde Dec 31 Gaulter, Fleetwood
CARTLIDGE, WILLIAM THOMAS, Nantwich, Chester, Innkeeper Feb 14 Whittingham Nantwich
CASTRO, JOSEPH DE, Gloucester ter, Hyde Park Jan 14 McKenna & Co, Basinghall st
CHICKEN, JOHN, Hexham, Northumberland Dec 24 Pruddah, Hexham
CHRISTIE, CHARLES JOHN DENHAM, Tynemouth, Northumberland, Shipbuilder Jan 31 Watson & Co, Newcastle upon Tyne
COULSON, THOMAS, York Jan 31 W & K E T Wilkinson, York
DALE, HARRY MAYO, Walton on Thames, Farmer Jan 5 Negus, Bloomsbury sq
EVANS, MARGARET, Whitbourne Hall, nr Worcester Jan 10 Worthington & Co, Nicholas la, Lombard st
FITZELL, EMMA, Ashford, Kent Jan 6 Mowll & Mowll Ashford
FLACK, MINERVA SARAH, West Dulwich Jan 3 Lamb & Co, Ironmonger st
FRIEND, ANNE, Cannington, Somerset Dec 21 Poole & Son, Bridgwater
GALLEY, WILLIAM DENNIS, Heigham, Norwich Jan 14 Taylor & Sons, Norwich
GASTALDI, Rev Canon JOHN BAPTIST, Wilmslow, Chester Jan 1 Cobbett & Co, Manchester
GAY-ROBERTS, EDMUND WYNDHAM, Woolwich Dec 29 Osborn-Jenkyn & Sons, Lincoln's inn fields
GAZE, JONATHAN THOMPSON, Erith, Kent Jan 1 Whale, Cannon st
HANDLEY, JANE, Cheltenham Dec 31 Rickerby, Cheltenham
HARPER, ALEXANDER, Cricklewood Dec 31 Plowman, Bishopsgate st Without
HARPER, HARRIET, Cricklewood Dec 31 Plowman, Bishopsgate st Without
HAYDON, WILLIAM CHARLES, Upper Richmond rd, Putney, Jobmaster Dec 31 Sloper & Co, Putney hill
INGHAM, SAMUEL, Headingley Hall, Leeds, Timber Merchant Jan 25 Middleton & Sons, Leeds
JONES, CHARLES ARTHUR, Beckenham, Kent Jan 13 Dinwiddy, Craig's ct, Charing Cross
LANGFORD, CAROLINE, Burton upon Trent Dec 18 Semble, Burton upon Trent
LARRETT, CHARLES, Scope, Suffolk, Carpenter Dec 24 Mayhew & Sons Saxmundham
MASSEY, MARK, Hurdsfield, nr Macclesfield, Farmer Jan 3 Mair & Co, Macclesfield
MILNE, ALEXANDER, Kobe, Japan, Exchange Broker Jan 20 Crosse & Sons, Lancaster pl, Strand
MOLE, WILLIAM CHAMBERLAIN, Braughing, Herts, Coal Merchant Jan 3 Mole & Co, Reigate
MOORE, FREDERICK CHARLES, Wolverton, Bucks, Grocer Dec 31 Parrott, Stony Stratford, Bucks
MORRISON, JAMES, Plumstead, Pensioner Dec 17 Habershon & Co, Woolwich
PAINE ALFRED BEERLING, Wimsham grove, Clapham Common Jan 17 Elvy & Co, Temple chmbrs, Temple av
PEARSON, FREDERICK, Nottingham Jan 31 Watson & Co, Nottingham
PERKINS, CHARLES, Hyde Park gate Jan 14 Marson & Toulmin Southwark Bridge rd
PERRY, JOHN, Upper st, Islington Jan 15 Rodyk & Co, Aldermanbury
PLATT, WILLIAM, Whitby, Chester Dec 14 Wilson, Liverpool
POSTIFEX, EDMUND ALFRED, Cadogan pl Jan 15 Barron & Son, Gray's inn pl, Gray's inn
PROCTOR, ELIZABETH, Helm End, nr Kendal Dec 31 Weyman & Co, Ludlow, Salop
RAILTON, WILLIAM, Moss Side, Manchester Jan 15 Ormerod & Allen, Manchester
RICHARDSON, WILLIAM, Fulford, Yorks Jan 15 Robson, Pocklington
ROGERS, WILLIAM MELCHISEDEC, Mowbray rd, Brondesbury Jan 31 Elworthy & Co, Plymouth
ROMIG, MARY WILHELMINA, Dover Jan 4 Lewis & Pain, Dover
SATOW, FEDOR ANDREW, Portmadoc, Carnarvon Jan 15 Hollams & Co, Mincing ln
SCHMID, AUGUST, Salzkamergut, Austria Hungary Jan 1 Hopgoods & Dowson, Springgdns
SMALLFIELD, SARAH, Manor rd, Stoke Newington Jan 15 Shepheards & Walters, Finsbury circus
SMYTH, WILLIAM ANDREW, Woodkirk Vicarage, Dewsbury Dec 31 Scatcherd & Co, Leeds
SPENCER, FANNY, Leicester Jan 2 Peake & Co, Bedford row
SPOURS, FRANCIS, Gateshead, Builder Jan 10 H & A Swinburne, Gateshead
THOBURN, WILLIAM, Fewster Gill, nr Ovington, York, Farmer Jan 5 J D & D M Macdonald, Newcastle upon Tyne
TOMLINSON, WILLIAM, Over Kellet, Lancs, Farmer Dec 23 Fawcett & Unsworth, Carnforth
TREGONING, JOHN SIMMONS, Launceston, Cornwall Dec 31 Coward & Co, Launceston
TUDBALL, WILLIAM, Cutcombe, Somerset, Farmer Jan 5 Incledon & Newbery, Minehead
VERNON, WILLIAM SHAWLEY, Potton, Beds Dec 13 Romney, Gt Malvern
WEBBER, THOMAS, Moorlinch Somerset Dec 15 Poole & Son, Bridgwater
WEBSTER, THOMAS WILLIAM, Richmond Jan 1 Budd & Co, Austin Friars
WHITING, THOMAS BROWN Soham, Cambridge, JP Jan 18 Bye & Ennion, Soham
WRIGLEY JOHN BUCKLEY, Chorlton cum Hardy, Lancs, Mantle Cutter Jan 19 Ogden & Co, Manchester
YEOMAN, LADY DOROTHEA FRANCES, Whitby, Yorks Dec 31 Kingsford & Co, Essex st, Strand

London Gazette.—TUESDAY, Dec. 7.

ALLEN, THOMAS DANIEL ENNISON, Tottenham, Bootmaker Jan 15 Walker & Co, Carey st, Lincoln's inn
BRODRICK The Hon and Rev ALAN, Winchester Jan 7 Warrens, Gt Russell st
CARELESS, ELIZABETH, Tilehurst, Berks Jan 1 G & O New, Chipping Campden
CLARKE, RICHARD, Lincoln Jan 6 Andrew & Thompson, Lincoln
COLLIHOLE EMMA LOUISA, Roby, Lancs Jan 10 Layton & Co, Liverpool
DAKIN, HENRY, Derby Jan 10 Sale & Co, Derby
FOXWELL, MARY, Bristol Jan 31 Dixon & Dixon, Bristol
FRITH, WILLIAM POWELL Clifton hill, St John's Wood, RA, CVO Jan 10 Gadsden & Pennefather, Bedford row
FUNNELL, MARK, Hastings Dec 25 Gaby & Stapylton-Smith, Hastings
GOULD, EBENEZER THOMAS, Southgate Jan 15 Hind & Co, Chancery ln
GOULD, THOMAS WILLIAM DALTON, Lower Gornal, nr Dudley Dec 30 Harwards & Evers, Stourbridge
GREAVES, ALICE, Limpley Stoke, Wilts Jan 26 Inskip & Son, Bristol
GREEN, WILLIAM, Borough Green, Kent, Innkeeper Dec 31 Brennan & Brennan, Maidstone
GREEN, JANE, Borough Green, Kent Dec 31 Brennan & Brennan, Maidstone
GREGORY, EDWARD JOHN, Greville pl, Maida Vale, Artist Jan 3 Payne, Budge row
HALLAM, MARY BROWN, Southport Dec 30 Brown & Co, Southport
HILL, ALFRED BISCOE, Burnham, Somerset Dec 23 Barham & Watson, Burnham

HILL, ROWLAND, H'gh Wycombe, Bucks, Farmer Jan 5 Reynolds & Son, High Wycombe
HIND, Lieut-Col JOHN WILLIAM, Folkestone Jan 17 Sale & Co, Manchester
JAFFE, FRIEDERIKE, Eastbourne Jan 10 Carson & McDowell, Belfast
MCCARTNEY, JOHN SAMUEL, Sale, Chester, Merchant Jan 3 Stott & Pogmore, Manchester
MCGREGOR, ALEXANDER, Leigh, Lancs, Agricultural Implement Manufacturer Jan 30 Tucker & Co. Manchester
MARES, ELI, Prestbury, nr Macclesfield, Provision Dealer Jan 8 May & Son, Macclesfield
MAURER, WILTON JAMES, Southsea, Master Baker Jan 3 Bowling, Southsea
MILNS, HELEN, Rochdale Jan 4 Lawton & Co, Manchester
NEWTON, EDWARD, Bryant st, Old Kent rd Jan 12 Stilgoes, Essex st
PEIRSON, ALICE, York Jan 15 Watson, Middlesbrough
POWELL, HENRY, Bradford, Manchester Cotton Mill Labourer Jan 10 Harwood, Manchester
POWELL, ELIZABETH, Bradford, Manchester Jan 10 Harwood, Manchester
PURVIS, ROBERT, South Shields, Solicitor Jan 10 Toovey, Granville pl, Portman sq
REILEY, BERNARD, Liverpool Dec 20 Bell, Liverpool
SMITH, JESSE, Small Heath, Birmingham Jan 14 Harper, Birmingham
SMITH, JOSEPH, Blackpool Jan 1 Dey, Halifax
SMITH, THOMAS, Chapeltown, Ecclesfield, Yorks Jan 12 Smith & Co, Sheffield
SPRING, EMILY JANE, Ebley, Glos Jan 15 Little & Whittingham, Stroud, Glos
THOMSON, THOMAS, Worthing Jan 28 King & Co, Cannon st
TUDBALL, WILLIAM, Cutcombe, Somerset, Farmer Jan 5 Incledon & Newbery, Somerset
TWEEDY, ELLEN, Newcastle upon Tyne Jan 4 Layne, Newcastle upon Tyne
WALKER, JOHN CHARLES, Ingleton, Yorks March 1 Walker & Co, Manchester
WALLIS, WILLIAM, Bath, Draper Jan 8 Turner, Bournemouth

London Gazette.—FRIDAY, Dec. 10.

BARNES, EDWARD, Windsor Jan 22 Withers & Co, Arundel st, Strand
BEAN, JOHN, Morpeth, Northumberland Jan 15 Webb, Morpeth
BIRKETT, JOHN, Middleton, Lancs, Farmer Dec 29 Saul, Lancaster
BRAMLEY, CHARLES, Old sq, Lincoln's inn Jan 15 Webster, New sq, Lincoln's inn
COOK, ELIZA JANE, Keildon rd, Battersea Jan 20 Rubinstein & Co, Raymond bldgs Gray's inn
COWLEY, JOSEPH, Sheffield, Saddlery Manufacturer Jan 8 Smith & Co, Sheffield
CROSBY, JANE, Gt Sankey, Lancs Jan 8 Davies & Co, Warrington
DICKINSON, GEORGE, Wood Green Jan 8 Boyns, John st, Bedford row
FALCKE, URIAH PHILIP, Northaw Jan 7 Cohen & Dunn, Ely pl
FAWCETT, ANNE, Conway, Draper Dec 30 Porter & Co, Conway
FAZAKERLEY, JOHN, Liverpool, Bookbinder Dec 29 Hosking, Liverpool
FRENCH, CHARLES DARBEY, Peckham, Tobacconist Jan 10 Court, Aldersgate
GORT, CATHERINE, Drayton gdns, West Ealing Jan 20 Rubinstein & Co, Raymond bldgs, Gray's inn
GRAVE, JANE ANN, Carlisle Jan 15 Wannop & Westmorland, Carlisle
GRAY, HENRY JOHN GEORGE, Westcliff on Sea, Essex Jan 10 Pumfrey & Co, Paternoster row
GRIFFITH, EDWARD CLIFTON, Braintree, Essex Jan 18 Duffield & Co, Broad st avenue
HARTLEY, ELIZABETH, Harrogate Feb 1 Chartres & Youll, Newcastle upon Tyne
WILLIAM, HIPKISS, Rowley Regis, Staffs, Horse Driver Jan 3 Davies, Netherton, Dudley
HITCHCOCK, THOMAS BURNETT, Weeke Manor, nr Winchester Jan 14 Miller & Co, Savile row
HOLDNALL, JOSEPH, Dudley, Worcester Feb 1 Holdnall, Birmingham
HORKIN, JOHN, Congleton, Greengrocer Dec 21 H L & W P Reade, Congleton
ISHERWOOD, ELLEN, Preston Dec 20 Smith & Fazackerley, Preston
JACKA, JANE GRYLLS, Penzance, Cornwall Jan 10 Thomas, Penzance
KING, JOHN JAMES, Southampton Jan 31 Evans & Taylor, Bristol
KING, REBECCA, Ashford, Kent Jan 31 Hallett & Co, Ashford
LAKER, SARAH, Oxford Feb 3 Galpin, Oxford
LEEMING, WILLIAM, Moston, Manchester, Farmer Dec 25 Berry, Manchester
LEMANS, FREDERICK CHARLES, Plymouth, Rectifier Jan 8 Shelly & Johns, Plymouth
LENNY, LAURA, Bournemouth Jan 8 Powell & Skues, Essex st, Strand
LUCAS, PHILIP BURTON, Hickling, Norfolk Jan 1 Overbury & Co, Norwich
MCCLELAND, JOHN PATRICK, Mount Eden, Auckland, New Zealand Jan 7 Carr & Co, Rood ln, Fenchurch st
MCKELLAR, WILLIAM ALFRED, Hove, Sussex, Builder March 25 Sang, Hove
MELLOR, SAMUEL, Barton upon Irwell, Lancs, Metal Merchant Jan 10 Parkinson & Co, Manchester
PAINTER, CHARLES, Camborne, Cornwall Jan 12 Thomas, Camborne
PAINTER, ANN, Camborne, Cornwall Jan 12 Thomas, Camborne
PARKER, FRANCES, Mottram in Langdendale, Chester Jan 21 Sprake, Accrington
PARKER, LUCY MARY, Dover Jan 11 Fielding & Son, Dover
PEATCHCOTT, MARY ANN, Mannamead, Plymouth Jan 17 Rooker & Co, Plymouth
PENNANT, Hon EMMA JULIANA SOPHIA DOUGLAS, South Eaton pl Jan 14 Davenport & Co, Chancery ln
PENRHYN, EMMA CATHERINE LEYCESTER, Richmond Jan 15 Hasties, Lincoln's-inn fields
RHODES, SARAH ANN, Crosshills, nr Keighley, Yorks Jan 30 Mumford & Co, Bradford
RIBTON, WILLIAM ERSKINE, Brighton Feb 1 Theodore Ribton, The Lodge, Harrow on the Hill
SHARPE, WILLIAM EDWARD THOMPSON, Ladbroke sq, Notting Hill Jan 22 Church & Co Bedford row
STEEL, LOUISA HARRIET, Woodford, Essex March 1 Ashley & Co, Fredericks pl, Old Jewry
STOREY, ANNIE WILLIAMSON Dec 31 Sanderson, Lancaster
THOMAS, HANNAH, Portdinorwic, Carn Dec 17 Evans & Co, Pwllheli
TILLEY, LOUSIA, Leicester Dec 31 Freer & Co, Leicester
WELLS, HENRY, Great Yarmouth Jan 6 Cowl, Great Yarmouth
WOOD, JOHN JULIEN, St Austell, Cornwall Dec 31 Carlyon & Stevens, St Austell
WORTH, DANIEL, Stockport, Salt Merchant Jan 10 Russell & Co, Stockport

London Gazette.—TUESDAY, Dec. 14.

ASH, THOMAS FREER, Erdington, Warwick, Manufacturer Jan 12 Crockford, Birmingham
BARRITT, FREDERICK ALFRED, Woodford Green, Essex, Chemist Jan 26 Maxwell & Dampney, Bishopsgate st Within
BARTON, GEORGE BARNARD, Matlock, Derby Dec 31 Potter, Matlock
BATES, GEORGE, St Leonards on Sea, Pawnbroker Feb 1 Chalinder & Herington, Hastings
BECKETT, Mrs MARTHA SIDEBY, Woodview gdns, Highgate Feb 1 Short, Donington House, Nolfolk st
BENSON, WILLIAM RALPH, Elvaston pl, Kensington, Barrister Jan 11 Tatham & Co, Queen Victoria st
BOOSEY, GEORGE CUNNINGHAM, Regent st, Music Publisher Feb 1 Hores & Co, Lincoln's inn fields
BRADLEY, HENRY, Penistone, Yorks, Innkeeper Jan 15 Smith & Co, Huddersfield
BRADLEY, ANN, Cawthorne, Yorks, Jan 15 Smith & Co, Huddersfield
BRICKWELL, JOHN S, Slough, Buckingham, Surgeon Jan 12 Barrett & Son, Slouth
BUTLER, ELIZABETH SARAH, East Finchley Jan 31 Hollams & Co, Mincing ln
CUMPSTON, HENRY, Keswick, Cumberland, Draper Sept 28 Robinson, Keswick
EDWARDS, KATE, Woodford, Essex Jan 15 Boxall & Boxall, Chancery ln
FELTHAM, MARY ANN, Hingham, Norfolk Dec 30 Emerson, Norwich
HOSGOOD, JOHN WHITE, Heavitree, Devon, Accountant Jan 10 Friend & Tarbet, Exeter
JENKINS, BARTHOLOMEW, Swansea Jan 10 James, Swansea
JOHNSON, SARAH, Downham Market, Norfolk Jan 18 Empson, North Walsham
LLOYD, MARY ANN, Eastbourne Jan 25 Jaques & Sons, Birmingham
MOORE, GEORGE WASHINGTON, Finchley rd, St John's Wood Jan 12 Mote & Sons, Gray's inn sq
NEWMAN, WILLIAM GEORGE, Bexhill, Builder Jan 8 Pead, Bexhill
PEARCE, JOHN, St Leonards on Sea Feb 1 Chalinder & Herington, Hastings
PEILE, BESSIE, Chichester, Sussex Jan 1 Holmes & Co, Brighton
RUPANI, SARAH, Waterloo, Lancaster Jan 15 Bartley & Co, Liverpool
STEAD, HORATIO, Halifax, Yorks, Engineer Jan 26 Jubb & Co, Halifax
STEVENS, JOHN WILLIAM ALFRED, JP, Cardiff Jan 31 Cousins & Botsford, Cardiff
TAUNTON, JAMES BARRY, Glandyfi, Cardigan March 25 Canning & Canning, Birmingham
THORNTON, LUCY DACRES KNOWSLEY, Convent ter, Ealing Park Jan 12 Colley, Albemarle st
WHITTAM, IDA SOPHIA, Sherburn, York Jan 15 Cayley & Cayley, Southampton bldgs, Chancery ln

Bankruptcy Notices.

London Gazette.—FRIDAY, Dec. 10.

RECEIVING ORDERS.

BAILEY, HARRY EASON, Peterborough, Hay Dealer Peterborough Pet Dec 6 Ord Dec 6
BANCROFT, JOHN, Halifax, Coal Dealer Halifax Pet Dec 8 Ord Dec 8
BARTLETT, A, St John st, W Smithfield, Provision Agent's Assistant High Court Pet Nov 17 Ord Dec 6
BISS, ABRAHAM, Gt Garden st, Whitechapel, Furrier High Court Pet Dec 7 Ord Dec 7
BLYTHE, RICHARD CECIL, Pinxton, Derby, Boot Dealer Derby Pet Dec 6 Ord Dec 7
BOLD, JAMES, New Moston, nr Manchester, Builder Manchester Pet Nov 20 Ord Dec 6
BONALLACK, WILLIAM HENRY, Jerningham rd, New Cross, Van Builder High Court Pet Dec 7 Ord Dec 7
BOWKETT, FREDERICK WILLIAM, Birmingham, Baker Birmingham Pet Dec 7 Ord Dec 7
BUFTON, DAVID, Trecynon, Aberdare, Glam, Builder Aberdare Pet Dec 6 Ord Dec 6
CHARLETON, JOHN FOSTER and MATTHEW ALLEN, South Shields, Ironfounders Newcastle on Tyne Pet Nov 24 Ord Dec 6
CONE, JOHN JOSEPH, Lowestoft, Fishing Boat Owner Great Yarmouth Pet Dec 8 Ord Dec 8
COUNT DE MAUNY TALVANDE, Sandle Heath, Fordingbridge, Hants Salisbury Pet Nov 11 Ord Dec 7
DAVIS, WILLIAM HOLLOWAY, Lower Kyrewood, nr Tenbury, Worcester Farmer Kidderminster Pet Dec 6 Ord Dec 6
DIXON & Co, LOUIS H, Nottingham, Tobacco Dealer Nottingham Pet Oct 27 Ord Nov 12
FORDER, CHARLES JAMES, Liverpool, Glass Merchan Birkenhead Pet Dec 4 Ord Dec 4
FOWLER, BENJAMIN PARKINSON, Leverington Common, Leverington, Cambridge, Farmer King's Lynn Pet Nov 19 Ord Dec 6
GREGORY, ALBERT EDWARD, Putney, Pork Butcher Wandsworth Pet Dec 7 Ord Dec 7
HARRISON, JOHN, Redcar, Yorks, Fish Dealer Middlesbrough Pet Dec 6 Ord Dec 6
HEAL, JOSEPH, Clevedon, Somerset, Baker Bristol Pet Dec 6 Ord Dec 6
HILL, ANDREW, Enfield Edmonton Pet Sept 14 Ord Dec 6
HUGHES, ROBERT, Maindee, Newport, Mon, Hotel Proprietor Newport, Mon Pet Dec 7 Ord Dec 7
JOHNSON, CHARLES JOSEPH LOMAX, Heaviley, Stockport, Grocer Stockport Pet Dec 6 Ord Dec 6

JOHNSON, OLIVER EDWARD, Colne, Lancs, Grocer Burnley Pet Dec 7 Ord Dec 7
JOSEPH, ABRAHAM, Newcastle on Tyne, Saddler Newcastle on Tyne Pet Dec 2 Ord Dec 6
KING, WILLIAM CHARLES RICHARD, Erlanger rd, New Cross High Court Pet Nov 16 Ord Dec 8
KNOTT, CHARLES, Avenue villas, Cricklewood, Advertising Canvasser High Court Pet Dec 4 Ord Dec 4
LEE, EDWARD, Leeds, Clothier Leeds Pet Dec 4 Ord Dec 6
LITTLER, JOHN KIRKHAM, Runcorn, Chester, Builder Warrington Pet Dec 7 Ord Dec 7
LOTT, DAVID, Great Ormond st, Queen sq, Bloomsbury Dairyman High Court Pet Dec 6 Ord Dec 6
LUND, ISAAC ARTHUR, Harpurhey, Manchester, Cabinet Maker Manchester Pet Dec 8 Ord Dec 8
PARSONS, WILLIAM, Amhurst rd, Hackney, Engineer High Court Pet Nov 17 Ord Dec 8
POMEROY, AMBROSE, Southwark Park rd, Draper High Court Pet Dec 8 Ord Dec 8
RAYMOND, F D, Avenue Marceau, Paris High Court Pet Oct 5 Ord Dec 8
READ, CHARLES CARTER, Fladbury, Worcester, Tobacco Dealer Birmingham Pet Nov 3 Ord Dec 6
REITER, MAX NORMAN, Newgate st High Court Pet Oct 14 Ord Dec 4
RHODES, JOHN, Hurst Brook, Ashton under Lyne, Lancs, Printer Ashton under Lyne Pet Dec 7 Ord Dec 7
SHACKLEFORD, WILLIAM HORACE, Catford, Confectioner Greenwich Pet Dec 7 Ord Dec 7
STILES, CLEMENT RODERIC, Wallington Croydon Pet Dec 9 Ord Dec 9
TAYLOR, ARTHUR MABE, Cardiff, Swimming Baths Proprietor Cardiff Pet Dec 7 Ord Dec 7
USHER, THOMAS JOHN, Harringay, Commercial Traveller High Court Pet Dec 6 Ord Dec 6

FIRST MEETINGS.

ANDREWS, JAMES, Yelverton, Devon, Cycle Agent's Manager Dec 21 at 11 7, Buckland ter, Plymouth
BANCROFT, JOHN, Halifax, Coal Dealer Dec 20 at 12 County Court, Prescott st, Halifax
BANNATYNE, BRYCE MCALLISTER, Billiter st, Insurance Broker Dec 20 at 11 Bankruptcy bldgs, Carey st
BARKER, WILLIAM, sen, Kirkhamgate, nr Wakefield, Farmer Dec 20 at 10.30 Off Rec, 6, Bond ter, Wakefield
BARTLETT, A, St John st, West Smithfield, Provision Agent's Assistant Dec 20 at 12 Bankruptcy bldgs, Carey st
BISS, ABRAHAM, Great Garden st, Whitechapel, Furrier Dec 22 at 11 Bankruptcy bldgs, Carey st
BOWALLACK, WILLIAM HENRY, Jerningham rd, New Cross, Van Builder Dec 21 at 2.30 Bankruptcy bldgs, Carey st
BURTON, DAVID, Trecynon, Aberdare, Glam, Builder Dec 22 at 11.30 Off Rec, Post Office chmbrs, Taff st, Pontypridd
DAVIES, WILLIAM, Caerphilly, Glam, Monumental Mason Dec 22 at 2.30 Off Rec, Post Office chmbrs, Taff st, Pontypridd
ECCLES, WILLIAM ALFRED, Birmingham, Cabinet Maker Dec 22 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham
FIFIELD, ELIZABETH, Handsworth, Staffs Dec 21 at 12 Ruskin chmbrs, 191, Corporation st, Birmingham
GREGORY, ALBERT EDWARD, Lower Richmond rd, Putney, Pork Butcher Dec 20 at 11.30 132, York rd, Westminster Bridge
HARRISON, JOHN, Redcar, Yorks, Fish Dealer Dec 21 at 12 Off Rec, Court chmbrs, Albert rd, Middlesbrough
KNOTT, CHARLES, Avenue villas, Cricklewood, Advertising Canvasser Dec 20 at 1 Bankruptcy bldgs, Carey st
LEADBOYD, PETER SIMPSON, Burton Leonard, nr Ripon, Yorks, Joiner Dec 21 at 11.30 Off Rec, Court chmbrs, Albert rd, Middlesbrough
LEE, EDWARD, Leeds, Clothier Dec 20 at 11 Off Rec, 24, Bond st, Leeds
LEE, FRANK WILLIAM, Greasborough, nr Rotherham, Yorks, Miner Dec 22 at 12 Off Rec, Figtree ln, Sheffield
LOTT, DAVID, Gt Ormond st, Queen's sq, Bloomsbury, Dairyman Dec 21 at 1 Bankruptcy bldgs, Carey st.
MCCLOSKY, ROBERT, Blackpool, Builder's Merchant Dec 18 at 12 Off Rec, 13, Winckley st, Preston
MCCONCHIE, HARRIETTE KATE, Westcliff on Sea, Milliner Dec 20 at 12 14 Bedford row
MCMICHAN, JOHN WALLACE, Llanfairfechan, Carnarvon, Car Proprietor Dec 23 at 12 Crypt chmbrs, Eastgate row, Chester
METCALFE, SMITH, Burnley, Dentist Dec 18 at 11 Off Rec, 13, Winckley st, Preston
POMEROY, AMBROSE, Southwark Park rd, Draper Dec 20 at 11 Bankrupcty bldgs, Carey st
READ, CHARLES CARTER, Fladbury, Wocester, Tobacco Dealer Dec 20 at 12 Ruskin chmbrs, 191, Corporation st, Birmingham
RUDKIN, WILLIAM, Small Heath, Birmingham, Hosier Dec 21 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham
SANDEY, THOMAS, Ilfracombe, Tobacconist Dec 20 at 4 94, High st, Barnstaple
SHACKLEFORD, WILLIAM HORACE, Catford, Confectioner Dec 20 at 12 132, York rd, Westminster Bridge
SIMS, FREDERICK JOHN, Carnarvon, Cycle Agent Dec 20 at 12 Crypt chmbrs, Eastgate row, Chester
SPENCER, ALFRED GEORGE, Birmingham, Coal Dealer Dec 22 at 12 Ruskin chmbrs, 191, Corporation st, Birmingham
SMITH, BEAUMONT, Blackpool, Caterer Dec 18 at 11.30 Off Rec, 13, Winckley st, Preston
STILES, CLEMENT BADERICK, Wallington, Commission Agent Dec 18 at 11 132, York rd, Westminster Bridge
THOMAS, EVAN, Tonypandy, Glam, Baker Dec 21 at 11 Off Rec, Government bldgs, St Mary's st, Swansea
USHER, THOMAS JOHN, Grand parade, Harringay, Commercial Traveller Dec 20 at 12 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

BAILEY, HARRY EASON, Peterborough, Hay Dealer Peterborough Pet Dec 6 Pet Dec 6
BANCROFT, JOHN, Halifax, Coal Dealer Halifax Pet Dec 8 Ord Dec 8
BARR, FREDERICK HUGH, and LOUIS CORNELIUS MORTELMANS, Portobello rd, Notting Hill, Manufacturers of Artistic Fibrous Plaster High Court Pet Oct 22 Ord Dec 7
BERKOVSKY, BARNETT, King Edward rd, Hackney, Mantle Manufacturer High Court Pet Oct 19 Ord Dec 7
BISS, ABRAHAM, Gt Garden st, Whitechapel, Furrier High Court Pet Dec 7 Ord Dec 7
BLYTHE, RICHARD CECIL, Pinxton, Derby Boot Dealer Derby Pet Dec 6 Ord Dec 7
BOWALLACK, WILLIAM HENRY, Jerningham rd, New Cross, Van Builder High Court Pet Dec 7 Ord Dec 7
BOWKETT, FREDERICK WILLIAM, Birmingham, Baker Birmingham Pet Dec 7 Ord Dec 7
BURTON, DAVID, Trecynon, Aberdare, Glam, Builder Aberdare Pet Dec 6 Ord Dec
CONE, JOHN JOSEPH, Lowestoft, Fishing Boat Owner Gt Yarmouth Pet Dec 8 Ord Dec 8
DANCY, H J, Streatham, Accountant Wandsworth Pet Nov 8 Ord Dec 7
DAVIS, WILLIAM HOLLOWAY, Lower Kyrewood, nr Tenbury, Worcester, Farmer Kidderminster Pet Dec 6 Ord Dec 6
GREGORY, ALBERT EDWARD, Lower Richmond rd, Putney, Pork Butcher Wandsworth Pet Dec 7 Ord Dec 7
HARRISON, JOHN, Redcar, Yorks, Fish Dealer Middlesbrough Pet Dec 6 Ord Dec 5
HEAL, JOSEPH, Clevedon, Somerset, Baker Bristol Pet Dec 6 Ord Dec 6
HELLEWELL, GEORGE ODDY, Colsterdale, nr Masham, Yorks, Provision Merchant Northallerton Pet Nov 26 Ord Dec 4
JOHNSON, CHARLES JOSEPH LOMAX, Heavily, Stockport, Grocer Stockport Pet Dec 6 Ord Dec 6
JOHNSON, OLIVER, EDWARD, Colne, Lancs, Grocer Burnley Pet Dec 7 Ord Dec 7
KELLETT, CAIPHAS, Buttershaw, Bradford, Mill Manager Bradford Ord Dec 6
KNOTT, CHARLES, Avenue villas, Cricklewood, Advertising Canvasser High Court Pet Dec 4 Ord Dec 4

LEE, EDWARD, Leeds, Clothier Leeds Pet Dec 4 Ord Dec 4
LODGE, HENRY, Findon hill, Sacriston, Durham, Grocer Durham Pet Nov 15 Ord Dec 4
LOTT, DAVID, Great Ormond st, Queen sq, Bloomsbury, Dairyman High Court Pet Dec 6 Ord Dec 6
LUND, ISAAC ARYNEON, Harpurhey, Manchester, Cabinet Maker Mancuester Pet Dec 8 Ord Dec 8
MCCONCHIE, HARRIETTE KATE, Westcliff on sea, Essex, Milliner Chelmsford Pet Oct 15 Ord Dec 4
MARSDEN, JAMES HENRY, Lytham, Lancs, Yarn Salesman Preston Pet Oct 21 Ord Dec 7
POMEROY, AMBROSE, Southwark Park rd, Draper High Court Pet Dec 8 Ord Dec 8
RHODES, JOHN, Hurst Brook, Ashton under Lyne, Printer Ashton under Lyne Pet Dec 7 Ord Dec 7
SHACKLEFORD, WILLIAM HORACE, Catford, Confectioner Greenwich Pet Dec 7 Ord Dec 7
SMITH, JOSEPH, Woodstock, Oxford, Grocer Oxford Pet Nov 13 Ord Dec 7
STEED, THOMAS DYER, Fortis Green rd, Muswell Hill, Builder High Court Pet Nov 8 Ord Dec 6
TAYLOR, ARTHUR MARK, Cardiff, Swimming Baths Proprietor Cardiff Pet Dec 7 Ord Dec 7
TAYLOR, ROBERT, Cadishead, Lancs, Baker Salford Pet Nov 8 Ord Dec 8
THOMAS, EVAN, Mumbles, Glam, Baker Swansea Pet Nov 17 Ord Dec 8
USHER, JOHN THOMAS, Grand parade, Harringay, Commercial Traveller High Court Pet Dec 6 Ord Dec 6
WALBANK, HERBERT, Shipley, Yorks, Textile Designer Bradford Ord Dec 6
WELLS, WILLIAM JAMES, Hoddesdon, Herts, Coal Merchant Hereford Pet Dec 3 Ord Dec 7

Amended Notice substituted for that published in London Gazette of Nov 30:

CATLIN, WALTER HENRY, Boreham Wood, Elstree, Herts, Boot Dealer Barnet Pet Oct 5 Ord Nov 26

London Gazette.—TUESDAY, Dec. 14.

RECEIVING ORDERS.

ABBER, ROBERT PRESTON, Malvern, Worcester, Grocer Worcester Pet Dec 11 Ord Dec 11
BEATER, ORLANDO SINCLAIR, Broomwood rd, Wandsworth Wandsworth Pet Dec 9 Ord Dec 9
BIRKIN, WILLIAM THOMAS, Fishguard, Pembroke, Boot Maker Pembroke Dock Pet Dec 11 Ord Dec 11
BLAXILL, ARTHUR WILLIAM, King's Lynn, Norfolk, Tailor King's Lynn Pet Dec 9 Ord Dec 9
BRUDER, OTTO, Harlesden, Middlesex, Photographic Artist High Court Pet Dec 11 Ord Dec 11
BRUNLEES, JOHN, Hove, Sussex, Civil Engineer Brighton Pet Oct 13 Ord Dec 2
DAVIDSON, JAMES GLADSTONE, Byker, Newcastle on Tyne, Builder Newcastle on Tyne Pet Dec 9 Ord Dec 9
DOWNING, HENRY BARKER, Shipley, Yorks, Printer Bradford Pet Nov 18 Ord Dec 11
EYRE, ARTHUR NEVILLE, Russell sq High Court Pet Aug 10 Ord Dec 10
FREEMAN, JOHN DIXON, Otley, Yorks, Builder Leeds Pet Dec 7 Ord Dec 8
FRIEDLEY, ALBERT OTTO, Bradford, Jeweller Bradford Pet Dec 2 Ord Dec 11
GAREY, RICHARD THOMAS, Reading, Grocer Reading Pet Nov 24 Ord Dec 11
GILLOW, THOMAS, Ramsgate Canterbury Pet Dec 11 Ord Dec 11
HARDWICKE, JOSEPH BAINBRIDGE, Brixton High Court Pet Dec 10 Ord Dec 10
HARWOOD, WILLIAM CHARLES VINEY, FitzJames av, West Kensington, Licensed Victualler High Court Pet Dec 9 Ord Dec 9
HINKS, BERTRAM JOHN, Coventry Coventry Pet Dec 9 Ord Dec 9
INMAN, CUTHBERT MARSHALL, Bedford row High Court Pet July 23 Ord Dec 10
JACOBS, HENRY, Trealaw, Glam, Collier Pontypridd Pet Dec 10 Ord Dec 10
JAMES, LYDIA MARY, Leytonstone, Underclothing Manufacturer High Court Pet Nov 19 Ord Dec 10
JERAM, JOSEPH LEONARD PLAYFAIR, Portsea, Hants, Plumber Portsmouth Pet Dec 10 Ord Dec 10
KEY, WILLIAM CHARLES, Sleaford, Lincs, Grocer Boston Pet Dec 10 Ord Dec 10
KILBURN, WILLIAM, New Shildon, Durham, Boot Dealer Durham Pet Dec 10 Ord Dec 10
LIGHT, ALFRED, Worcester, Grocer Worcester Pet Dec 10 Ord Dec 10
LISTER, RUFUS, Liversedge, York, Licensed Victualler Dewsbury Pet Dec 10 Ord Dec 10
MOON, WILLIAM JOHN, and ROBERT HENRY MOON, Bristol, Tin Box Manufacturer Bristol Pet Dec 10 Ord Dec 10
PEEL, Sir ROBERT, Cork st, Burlington gdns High Court Pet Dec 10 Ord Dec 10
PEPPER, ALBERT TOM, Rhyl, Flint, Saddler Bangor Pet Dec 9 Ord Dec 9
STAGG, WILLIAM BOWES, Luton, Bedford, Clothier Luton Pet Nov 27 Ord Dec 9
STERN, STANLEY, Goldhurst ter, Hampstead High Court Pet Nov 16 Ord Dec 9
SWAIN, ALBERT, West Hartlepool, Builder Sunderland Pet Dec 9 Ord Dec 9
THOMAS, WILLIAM, Penmark, Glam, Carpenter Cardiff Pet Dec 9 Ord Dec 9
VEALE, JOHN, Bishopston, Bristol, Commission Agent Bristol Pet Dec 11 Ord Dec 11
WALKER, WILLIAM, Stockport, Cheshire, Mason Stockport Pet Dec 10 Ord Dec 10
WHARMAN, SAMUEL, Kingston on Thames, Tailor Kingston, Surrey Pet Nov 6 Ord Dec 9
WILLIAMS, THOMAS, Aberystwyth, Plumber Aberystwyth Pet Dec 9 Ord Dec 9
WONNACOTT, CHARLEY THOMAS, Plymouth, Butcher Plymouth Pet Dec 10 Ord Dec 10

FIRST MEETINGS.

BAILEY, HARRY EASON, Peterborough, Hay Dealer Dec 22 at 12 Law Courts, Peterborough
BEARDSWORTH, EDWARD, Birkdale, Law Student Dec 23 at 11 Off Rec, 35, Victoria st, Liverpool
BEATER, ORLANDO SINCLAIR, Broomwood rd, Wandsworth Dec 22 at 11.30 132, York rd, Westminster Bridge
BELL, WILLIAM, Kirkby Stephen, Westmorland, Draper Dec 22 at 12.30 Commercial Hotel, Highgate, Kendal
BRUDER, OTTO, Harlesden, Middlesex, Photographic Artist Dec 23 at 12 Bankruptcy bldgs, Carey st
CHARLETON, JOHN FOSTER, and MATTHEW ALLEN, South Shields, Ironfounders Dec 23 at 11 Off Rec, 30, Mosley st, Newcastle on Tyne
COOPER, FRED MORGAN, Bradley, nr Bilston, Stafford, Literary Agent Dec 22 at 11 Off Rec, Wolverhampton
COUNT DE MAUNY-TALVANDE, Fordingbridge, Hants Dec 23 at 1 Off Rec, City chmbrs, Catherine st, Salisbury
DAVIDSON, JAMES GLADSTONE, Byker, Newcastle on Tyne, Builder Dec 22 at 12.30 Off Rec, 30, Mosley st, Newcastle on Tyne
DICKINSON, WALTER, Scunthorpe, Painter Dec 22 at 11 Off Rec, St Mary's chmbrs, Gt Grimsby
DOWNING, HENRY BARKER, Shipley, Yorks, Printer Dec 24 at 11 Off Rec, 12, Duke st, Bradford
ELSON, WALTER SENIOR, Godalming, Surrey, Laundry Proprietor Dec 22 at 11.30 Off Rec, 26, Baldwin st, Bristol
EYRE, ARTHUR NEVILLE, Russell sq Dec 23 at 1 Bankruptcy bldgs, Carey st
FORDER, CHARLES JAMES, Liverpool, Glass Merchant Dec 23 at 12 Off Rec, 35, Victoria st, Liverpool
FREEMAN, JOHN DIXON, Otley, York, Builder Dec 22 at 2 White Horse Hotel, Otley
FRIEDLEY, ALBERT OTTO, Bradford, Jeweller Dec 23 at 11 Off Rec, 12, Duke st, Bradford
GEE, JAMES, Handsworth, Staffs, Builder Dec 22 at 2.30 Ruskin chmbrs, 191, Corporation st, Birmingham
GREENLANDS, CLEMENT, Swansea, Tobacconist Dec 22 at 11 Off Rec, Government bldgs, St Mary's st, Swansea
HARDWICKE, JOSEPH BAINBRIDGE, Brixton Dec 23 at 2.30 Bankruptcy bldgs, Carey st
HARWOOD, WILLIAM CHARLES VINEY, FitzJames av, West Kensington, Licensed Victualler Dec 22 at 1 Bankruptcy bldgs, Carey st
HEAL, JOSEPH, Clevedon, Somerset, Baker Dec 22 at 12 Off Rec, 26, Baldwin st, Bristol
HOOPER, FREDERICK, Widcombe, Bath, Florist Dec 22 at 11 45 Off Rec, 26, Baldwin st, Bristol
IXMAN, CUTHBERT MARSHALL, Bedford row Dec 23 at 11 Bankruptcy bldgs, Carey st
JACOBS, HENRY, Trealaw, Glam, Collier Dec 22 at 11 Off Rec, Post Office chmbrs, Taff st, Pontypridd
JAMES, LYDIA MARY, Leytonstone, Underclothing Manufacturer Dec 22 at 2.30 Bankruptcy bldgs, Carey st
JERAM, JOSEPH LEONARD PLAYFAIR, Portsea, Hants, Plumber and Painter Dec 23 at 3 Off Rec, Cambridge junction, High st, Portsmouth
JOHNSON, CHARLES JOSEPH LOMAX, Stockport, Cheshire, Grocer Dec 23 at 11 Off Rec, Castle chmbrs, 6, Vernon st, Stockport
JOSEPH, ABRAHAM, Newcastle on Tyne, Saddler Dec 22 at 12 Off Rec, 30, Mosley st, Newcastle on Tyne
JOULE, J C, Waterloo, nr Liverpool Dec 22 at 11 Off Rec, 35, Victoria st, Liverpool
KEEN, JOHN CHARLES HENRY, Wolverhampton, Latch Manufacturer Dec 22 at 11.30 Off Rec, Wolverhampton
KING, WILLIAM CHARLES RICHARD, Erlanger rd, New Cross Dec 22 at 12 Bankruptcy bldgs, Carey st
LITTLER, JOHN KIRKHAM, Runcorn, Cheshire, Builder Dec 22 at 3 Off Rec, Byrom st, Manchester
PARSONS, WILLIAM, Amhurst rd, Hackney, Engineer Dec 22 at 1 Bankruptcy bldgs, Carey st
PEEL, Sir ROBERT, Cork st, Burlington gdns Dec 23 at 12 Bankruptcy bldgs, Carey st
RAYMOND, F D, Avenue Marceau, Paris Dec 22 at 12 Bankruptcy bldgs, Carey st
REITER, MAX NORMAN, Newgate st Dec 22 at 11 Bankruptcy bldgs, Carey st
RHODES, JOHN, Ashton under Lyne, Journeyman Printer Dec 22 at 2.30 Off Rec, Byrom st, Manchester
SAXTON, ARTHUR TOM, Cleethorpes, Advertising Canvasser Dec 22 at 11.30 Off Rec, St Mary's chmbrs, Great Grimsby
STERN, STANLEY, Goldhurst ter, Hampstead Dec 23 at 11 Bankruptcy bldgs, Carey st
STRONGITHARM, GEORGE, Shorncliffe, Kent Dec 22 at 11.30 Off Rec, 68A, Castle st, Canterbury
TAYLOR, ROBERT, Cadishead, Lancs, Baker Dec 22 at 3.30 Off Rec, Byrom st, Manchester
VEALE, JOHN, Bishopston, Bristol, Commission Agent Dec 22 at 12.15 Off Rec, 26, Baldwin st, Bristol
WELLS, WILLIAM JAMES, Hoddesdon, Hertford, Coal Merchant Dec 22 at 12 14, Bedford row
WHARMAN, SAMUEL, Kingston on Thames, Tailor Dec 22 at 12 132, York rd, Westminster Bridge

ADJUDICATIONS.

ABBER, ROBERT PRESTON, Barnard's Green, Malvern, Worcester, Grocer Worcester Pet Dec 11 Ord Dec 11
BARTLETT, ALBERT GEORGE, St John st, West Smithfield, Provision Agent's Assistant High Court Pet Nov 17 Ord Dec 10
BEATER, ORLANDO SINCLAIR, Wandsworth, Draper Wandsworth Pet Dec 9 Ord Dec 9
BLAXILL, ARTHUR WILLIAM, King's Lynn, Norfolk, Tailor King's Lynn Pet Dec 9 Ord Dec 9
BOLD, JAMES, New Moston, nr Manchester, Builder Manchester Pet Nov 20 Ord Dec 11
BRUDER, OTTO, Furness rd, Harlesden, Photographic Artist High Court Pet Dec 11 Ord Dec 11
CATTELL, HERBERT WILLIAM JAMES GOODRICKE, Southsea, Hants, Medical Practitioner Portsmouth Pet Nov 22 Ord Dec 10
COHEN, ISAAC, Portsmouth, Grocer Portsmouth Pet Aug 11 Ord Dec 10
DAVIDSON, JAMES GLADSTONE, Byker, Newcastle upon Tyne, Builder Newcastle on Tyne Pet Dec 9 Ord Dec 9
DIXON, LOUIS HENRY, Nottingham, Tobacco Dealer Nottingham Pet Oct 27 Ord Dec 17
DODGE, ALFRED, Wix Farm, West Horsley, Surrey, Farmer Guildford Pet Nov 12 Ord Dec 8
ELLIS, ARTHUR, Pall Mall pl High Court Pet Sept 8 Ord Dec 10
FREEMAN, JOHN DIXON, Otley, Yorks, Builder Leeds Pet Dec 7 Ord Dec 9
GILLOW, THOMAS, Ramsgate Canterbury Pet Dec 11 Ord Dec 11
HARDWICKE, JOSEPH BAINBRIDGE, Pendle rd, Streatham High Court Pet Dec 10 Ord Dec 10
JACOBS, HENRY, Trealaw, Glam, Collier Pontypridd Pet Dec 10 Ord Dec 10
JERAM, JOSEPH LEONARD PLAYFAIR, Portsea, Hants, Plumber Portsmouth Pet Dec 10 Ord Dec 10
KEY, WILLIAM CHARLES, Sleaford, Lincs, Grocer Boston Pet Dec 10 Ord Dec 10
KILBURN, WILLIAM, New Shilden, Durham, Boot Dealer Durham Pet Dec 10 Ord Dec 10
LIGHT, ALFRED, Worcester, Grocer Worcester Pet Dec 10 Ord Dec 10
LISTER, RUFUS, Roberttown, Liversedge, Yorks, Licensed Victualler Dewsbury Pet Dec 10 Ord Dec 10
LITTLER, JOHN KIRKAM, Runcorn, Chester, Builder Warrington Pet Dec 7 Ord Dec 11
PEPPER, ALBERT TOM, Rhyl, Flint, Saddler Bangor Pet Dec 9 Ord Dec 9
ROBERTS, HUGH, Pwllheli, Carnarvon, Farmer Portmadoc Pet Nov 29 Ord Dec 11
SANDS, CHARLES, Lincoln, Farmer Lincoln Pet Nov 8 Ord Dec 9
SWAIN, ALBERT, West Hartlepool, Builder Sunderland Pet Dec 9 Ord Dec 9
THOMAS, WILLIAM, Penmark, Glam, Carpenter Cardiff Pet Dec 9 Ord Dec 9
VEALE, JOHN, Bishopston, Bristol, Commission Agent Bristol Pet Dec 11 Ord Dec 11
WHARMAN, SAMUEL, Kingston on Thames, Tailor Kingston, Surrey Pet Nov 6 Ord Dec 11
WONNACOTT, CHARLEY THOMAS, Plymouth, Butcher Plymouth Pet Dec 10 Ord Dec 10

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